NATIONAL

The Right Books to Write In

National Book No. 774

Made in the following Rulings

Day Books, Units
Day Books, without Units
Journals, Units
Journals, without Units
Cash Books, Units
Cash Books, without Units
Journals, 3 Columns, Units
Cash Books, 3 Columns, Units
Journals, 4 Columns, Units
Cash Books, 4 Columns, Units
D. E. Ledgers, Short Accts. with Index, **Units**
D. E. Ledgers, Whole Accts. with Index, **Units**
S. E. Ledgers, with Index, Units
Records, Margin Line, without Index
Long Day Book, Units
300 pages and upward made with Spring Backs and Hubs

TO DUPLICATE THIS BOOK:—
Order No. 774
State Ruling indicated by arrow
Give Thickness wanted
Made in 150, 200, 300,
500 and 800 Pages

Aug. 1

Abbott E.K. -	3.40 ✓
Ad. Sun -	6.94 ✓
Brainard -	5.28
Brigham -	8.06 ✓ Balise 1.30
Burnham Sch. -	99.90 ✓
Burpee	17.35 ✓
Cavalluero	6.19 ✓
Chalmers.	10.35
Cheever	7.02 ✓
Wagner Collins.	1.13
Cummings	14.41 ✓
Curti	5.32 ✓
Dodd A.	16.31 ✓
Douglas.	23.84 ✓
Dow	35.79 ✓
Drake	19.46 ✓
Drummond	1.50 ✓
Duke	9.11 ✓
Eliot	18.64 ✓
Ely	1.16 ✓
Finney	5.21 ✓
Fisher	72.00 ✓
Fisher Jr.	61.85 ✓
Gray	13.90
Gustafson N.	6.06 ✓
Harris	1.60
Hebard	4.48 ✓
Hibbard	21.24 ✓
Hobbie	3.50
Hooker	2.72
Hoxie 77cr.	14.56 ✓
Hull	9.79
Kilner	2.00
Klimoski	1.02 ✓
Koch	
Koffka (1.36 cred)	
Lee G.L.	3.52 ✓
	521.11

~~Lieder~~	~~2.70~~
Magee -	.66
Manning -	14.30
Marcin.	46.58 ✓
Minshall -	7.91 ✓
Moog	14.92 ✓
Morse	19.25 ✓
Nicolson	2.80 ✓
Ockenden	3.90 ✓
O'Shea	8.20 ✓
Patch	21.94 ✓
Perkins	5.86 ✓
Potter	3.59 ✓
Randall	1.20
Russell	9.90 ✓
Sheffeld	35.14 ✓
Sill	1.47
Smith H.P.	.30
Smith John	8.76 ✓
Stahlberg	33.60 ✓
Steliga	10.34 ✓
Strang	6.66 ✓
Toda	1.00
Vorenkamp	2.09
Wakeman	.16
Walker, H.	4.05 ✓
Waterman	4.65 ✓
Whitmore	2.76 ✓

274.13
521.11
795.24

Plus old

Rchells
[illegible]

Mr. Charles P. Phelps to Benj. Ruſsell, Dr.

To advertizing in the Centinel, Dols. Cts. 1 " 0

Administration upon the estate of Mrs. Mary H [illegible]

Received payment,

Seth H. Moore for
B. Ruſsell.

Ice Cream

Sept. 1, 1936

Abbott - 3qt - 1.95
Allen C - 1qt - .65 ✓
Burpee - 1qt 1pt - 1.00 ✓
Devereux - 1qt - .65 ✓
Duke - 1½ - .97 ✓ → Drake - 1pt
Eliot - 1 - .65 ✓
Grover - 1pt - .35 ✓
Kennedy - 1qt 1pt - 1.00 ✓
Manse 28¾ gal - 31.63 ✓
Morse - 2qt - 1.20 ✓
Neilson - 3qt - 1.95 ✓
Ock - 3qt - 1.95 ✓
Sergeant - 1qt - .65
Watson - 2qt - 1.30 ✓
Welch - 2½qt - 1.63 ✓
Irwin - 3qt - 1.95 ✓

Abbott	.24	—
Ad Sem	8.02	✓
Allen C	3.05	✓
" F	1.08	✓
Becker	20.36	✓
Beckum	132.25	—
B. Sch.	1.95	—
Cavald	.92	—
Chalm.	.59	—
Childs Home	13.53	✓
Cummings.	21.88	✓
Curti	4.76	—
Davis K	1.28	—
De Hoy	4.42	—
Dodd A.	11.01	—
~~Doris~~	~~21.78~~	
Drumm.	3.12	✓
Dunham	1.70	—
Edy.	14.47	✓
Eliot	15.07	
Fauck	4.00	—
Fisher	36.60	?
"	74.50	?
Foster C	5.14	?
Garbe	.18	—
Gibbons.	.62	—
Groves.	2.24	✓
Hine	1.40	—
Henrichs	1.77	✓
Horn.	18.68	✓
Jacobi	.64	—
Jager	7.80	✓
Koch.	11.30	✓
Koffka	.45	—
Linder	.90	—
Lonsome P.	.98	✓
Marshall	3.72	✓
O'Shea J.	5.56	✓
	437.19	

Pease.	4.64	✓
Pickett Jos.	5.56	✓
Ronka	3.51	—
Russell	7.32	—
Schmitz	12.63	—
Sheffield	61.32	✓
Stahlberg	27.30	✓
Steliga	9.66	✓
Strang	2.72	✓
Todd A.	1.00	—
Thompson.	7.52	—
Vorenkamp.	3.04	—
Wetmore.	46.11	—
White House Inn	.30	—
Whitmore	3.50	—
Willis	22.00	✓
Withington	.28	✓

218.41
437.19
655.60

Current Cond = $\frac{\text{Cur. Ass.}}{\text{Cur. liab.}}$

Merch to Receiv = $\frac{\text{Merch.}}{\text{Receivables.}}$

Net wth to Fixed Assets = $\frac{\text{Net wth}}{\text{Fixed Assts.}}$

Net wth to Debts = $\frac{\text{Net wth}}{\text{Debt.}}$

Sales to Receiv = $\frac{\text{Sales}}{\text{Receiv.}}$

Sales to Fixed Assets = $\frac{\text{Sales}}{\text{Fixed Assts.}}$

Sales to Net wth = $\frac{\text{Sales}}{\text{Net Worth.}}$

Invent = 60% of Curr. assets

Cash = at least 12% Current liab.

Cash + Receiv = Current "

Current assets = twice " liab.

Current liab never exceed net wth.

Acct's Receiv = merch trans + notes receiv. small in prop. to acct's receiv. especially where rapid turnover.

Current liab = Notes payable
Acct's "
Accrued liab.
Fed. Taxes.

plus. liabilities to be liquidated out of current working capital.

Current Assets = Cash Acct's
Acct's + notes receiv.
Inventories
Prepaid Expense (current only)
Marketable securities.

Net Worth = Total Working Captial (that is, Wking Cap. + Investments – Contingent Reserves)
plus.
Total Fixed Assets (that is, Land, Equipment, Buildings, less Reserves plus Patents less reserves)

Working Capital = Total Current + Working Assets (Cash, Quick Notes + Bonds, Receivables Inventories + Prepayments) less Total Current liabilities (Notes + accounts Payable, Royalties, Accrued Payrolls, + taxes)

Abbott - .24 — [illegible]

Dec. 31, 1923

Assets.

Cash		1,500,000	
U.S. Lib. Bonds & Accrued Int.		1,500,000	
Notes Receiv.	$1,200,000		
Accts "	$3,500,000		
	4,700,000		
Less Reserve	400,000		
		4,300,000	
Inventories.			
Fin. Merch (Incl) Consignments.	2,400,000		
Merch. in Process	2,500,000		
Raw Mat. & Supplie	2,100,00		
		7,000,000	
Prepaid Exp.		200,000	
Total Curr. Assets.		14,500,000	
Invest.			
John Doe notes -	400,000		
Mortgages Receiv -	100,000		
		500,000	
Plant.			
Land	700,000		
Build.	3,000,000		
Less Reserve	1,000,00		
	2,000,000		
Equip -	12,000,000		
Less Reserve	5,000,000		
	7,000,00		
		9,700,000	
Patents rights etc	7,000,000		
Less Reserve	5,000,000		
		2,000,000	
			$26,700,000

Liabilities.

Notes Payable -		
Banks	2,700,000	
Others,	200,000	
		2,900,000
Acct's Payable Trade		1,300,000
Due other John Doe Subs.		100,000
Accrued Payrolls, Royalties, etc.		400,000
Gen. Reserve. incl. Prov. for Income taxes.		500,00
1st Mortgage 6% Bonds. Payable Mar. 1, 1924		100,000
Total liab. other than to John Doe.		5,300,00
Notes payable to John Doe.		2,000,0
Total Liabilities.		7,300,00
Contingent Reserve.		1,000,0

Capital

Capital Stock held by (ABC Mfg Co) Minority Interests, Common Stock		400,00
Capital Stock	8,000,000	
Surplus	10,000,000	
		18,000,00
		$26,700,000

Assets. Liabilities.

✓ 19.00
✓ 15.00
✓ 8.00
✓ 12.00
✓ 7.00
✓ 7.00

68.00

Oct. 1 1936

PHELPS FARM

HADLEY, MASS.

Mr. Joseph Klimoski
Hadley, Mass.

$

Please detach here and return with check

PHELPS FARM				Tel. Northampton 1854	AMOUNT
62	Quarts Milk	@	.13	Cents a Quart	8.06
	Pints Milk	@		Cents a Pint	
	Half-Pints Light Cream	@		Cents a Half-Pint	
	Half-Pints Heavy Cream	@		Cents a Half-Pint	
	Quarts Cream	@		Cents a Quart	
	Quarts Skim Milk	@		Cents a Quart	
	Quarts Buttermilk	@		Cents a Quart	
	Cases Table Milk	@		Cents a Case	
				TOTAL	

Check No. . . . .

Date Paid. . . . .

Oct 1. 1936

PHELPS FARM

HADLEY, MASS.

Mr. Clayton Plumb
212 Crescent St.

$ 9.00

Please detach here and return with check

	PHELPS FARM			Tel. Northampton 1854	AMOUNT
75	Quarts Milk	@	12	Cents a Quart	9.00
	Pints Milk	@		Cents a Pint	
	Half-Pints Light Cream	@		Cents a Half-Pint	
	Half-Pints Heavy Cream	@		Cents a Half-Pint	
	Quarts Cream	@		Cents a Quart	
	Quarts Skim Milk	@		Cents a Quart	
	Quarts Buttermilk	@		Cents a Quart	
	Cases Table Milk	@		Cents a Case	
				TOTAL	9.00

Check No. . . . .

Date Paid. . . . .

9/23/36

Tooker ?

Abbott A.	.24	✓
Adams	10.96	✓
~~Ad. Ven~~	~~14.58~~	
~~Allen C.~~	~~4.64~~	~~2.99 pd~~
Becker	34.05	✓
Beckman	132.75	
~~Black~~	~~3.06~~	
Cant.	1.25	✓
Casald.	.92	✓
Chalmers	.59	✓
~~Childs~~	~~9.73~~	✓ ?
~~Child's Home~~	~~20.79~~	✓
Clark A	3.39	✓
Collins	1.04	✓
Cummings B	26.29	✓
Curti	4.76	✓
Davis E	1.28	
de Gogorza	4.42	✓
Dodd A	11.01	✓
Dow	10.47	✓
Drummond	5.33	✓
Duke	10.93	✓
Dunham	1.70	✓
Eliot	20.32	✓
Faulkner	4.00	
Fisher J.	55.20	✓
" J. Jr.	81.01	✓
Foster C	5.14	✓
Gibbons	.62	✓
~~Hawks~~	~~5.44~~	✓
Hebard	2.49	✓
Heine	1.40	
Henrichsen	2.50	
~~Houston~~	~~8.45~~	✓
Hull	6.24	✓
Hunter	2.38	
	505.76	

438.49

Jacobi -	.64	✓
~~Jeffers -~~	~~8.40~~	✓
Koch -	11.64	✓
Koffka -	.45	✓
Kohn -	.45	✓
Larson -	24.48	✓
Lieder -	.90	✓
~~Lonesome Pine -~~	~~3.24~~	
~~[illegible]~~	~~7.78~~	✓
Manning	5.96	✓
McLeod	.56	✓
Minshall	3.20	✓
Moog	1.87	✓ ?
~~Neilson~~	~~7.66~~	✓
~~Ott Chas.~~	~~2.48~~	✓
Old Deck	80.67	✓
Ormand	3.00	✓
O'Shea J	8.20	✓ ?
~~Potter~~	~~2.89~~	✓
~~Pratt~~	~~4.65~~	✓
Rouka	3.51	✓
Russell	7.32	✓
Schmitz	12.63	✓
Sheffield	49.12	✓
Smith Dr.	1.31	
~~Smith E.~~	~~2.66~~	✓
Stahlberg	31.95	✓
Steliga	10.86	✓
Strand	5.12	✓
Swift	7.11	✓
Thompson	7.50	—
Todd A	1.00	
Vorenkamp	3.04	
~~Welch~~	~~11.56~~	✓
Wetmore	46.11	✓
Whitmore	3.50	✓
White House	.30	
Willis	25.28	✓
	411.00	

357.58
438.49
796.07
12.68
~~916.96~~
808.75

Abbott E.K.	2	1.30 ✓	3 qt. Aug - 1.95
Burnham	6	2.25 ✓	
Burpee	1	.65 ✓	
Eliot	2	1.30 ✓	→ Drake 1 pt ✓
Hobbie	1½	1.00	
Jacobi	1	.65	
Josten	2	1.30	
Marcinowski	1	.65	
Martin	½	.35 ✓	
Morse	2	1.20 ✓	
Nelson	1	.65 ✓	Sergeant 1 - .65
Ockenden	1	.65 pd ✓	
Waterman	1	.65	
Winn	1¼	.97 ✓	

June 1, 1937

	13 " 1
Adams	10.95 ✓
Allen F	3.18
Brainard	4.40
	51.00 ✓
Bunk.	5.80 ✓
Burpee	20.09 ✓
Cummings	11.23 ✓
Dodd A	22.69 ✓
Dow	9.12 ✓
Drake	1.50 ✓
Dunn	5.22 ✓
Finney	57.60 ✓
Fisher	61.85 ✓
" Jr.	5.60
Grover	9.10 ✓
Harlow	5.80
Hobbie	2.7 ✓
Hooker	4.63 ✓
Hoxie	9.76 ✓
Hull	21.18 ✓
Kennedy	9.79
Kilmer	✓
Koffka ($7.00 cred)	33.86 ✓
Larson	.54
Magee	7.80 ✓
Manning	46.58 ✓
Marcinoski	.90
McLeod	4.12 ✓
Minshall	.65
Moog	~~4.00~~
~~Milch~~	
Old.	77.88
O'Shea B	51.63 ✓
" J	5.65 ✓
Patch.	24.05
	587.85

	4
Perkins	13.44 ✓
Penner	2.00
Pickett	2.79 ✓
Potter	3.97 ✓
Ross	14.08 ✓
Sheffield	33.00 ✓
Sill	1.47
Smith J.	4.80
Stahlberg	29.10 ✓
Steliga	5.54 ✓
Strang	4.33 ✓
Walker H	1.40
Todd	1.00
Willis	29.40 ✓

146.32 ✓
587.85
734.17

September 1926 Receipts

	Bal on hand Sept 1	1882 78	1882 79
9	deposit in Bank	132 47 ✓	
13	" " "	46 13 ✓	
14	" " "	199 42 ✓	
16	" " "	164 69 ✓	
20	" " "	173 75 ✓	
23	" " "	162 61 ✓	
29	" " "	81 45 ✓	
30	" " "	157 85 ✓	
30	" " "	39 64 ✓	
			1158 01
			3040 79
			2095 92
	Bal forward Oct 1		944 87

Farm Land & Buildings – I

Inventory Jan 1, 1930	17625 00	
Additions		1441 75
Total	19066 75	
Depreciation		66 75
Inventory Jan 1, 1931	19000 00	

Cattle - II

Inventory Jan 1, 1930	4000 00	
Bull Feb 1	325 00	
2 Cows.	270 00	
Invent. Mar 1 (see P. 58)	4445 00	
Additions		4394 12
Sales		605 00
		3789 12
Depreciation		1189 12
Inventory Jan 1, 1931	6680 00	

Farm Animals

Inventory Jan 1, 1930		395 00	
Poultry		140 00	
Poultry			2 50
Mar. 1st		395.00	
		137 50	
~~May 1~~	~~Horses 125, 75, 50~~	~~250 00~~	
	~~Pigs 2@30~~	~~60 00~~	
	~~Hens 85@1.50~~	~~127 50~~	
	~~Chick 140@50~~	~~70 00~~	
Additions			25 00
		√560 00	
Depreciation			60 00
Inventory Jan 1, 1931		500 00	

Farm Tools & Equipment

Inventory - Production	16060	
Farm	78718	
General	7570	
	102348	
Additions		31902
	134250	
Profit		13445
Inventory Jan 1, 1931	147695	

Dairy Tools & Equipment

Inventory Jan 1st	613 67	
Mar. 1	663 67	
Additions		158 82
	772 49	
~~Expense of Dairy~~	1397 26	624 77
Yearly Expense		497 72
Inventory Jan 1, 1931	899 54	

Delivery Tools & Equipment

Inventory Jan 1st	1587 80	
Trans to Gas & oil	46 65	
	1541 15	
Additions		288 00
	1829 15	
Truck Exp.	2109 59	280 44
Depreciation		755 27
Inventory Jan 1, 1931	1073 88	56 18
Gas & oil	56 18	811 45
	1017 70	

Gas & Oil [illegible]

Invent Jan. 1st	4665	
Invent. Feb. 1st	6750	
Invent Mar 1	6471	
Additions		66836
	71501	
Total Expense		65883
Inventory Jan 1, 1931	5618	5618

Accounts Receivable

Jan. 1st		202794	
			172384
Feb. 1st	Past due	30410	
	Current.	175700	
		206110	
	Cash Bal-	403	
	Due for Butter	752	
		207265	
		29167	
Mar. 1		162086	
	Butter due	1263	
		192516	
Jan. 1, 1931			
	overdue	65971	
	Charge.	147130	
	Misc	5801	
		13984	
		232886	

Cash

		On hand Jan. 1st		284.03
Feb.	1	Cash –	10.99	
		Bank –	456.65	467 64

Farm Fodder

~~Farm Fodder~~

	Inventory Jan 1st	1471 83
Feb. 1	Horse - 315 Gen'l 635.46 Poult. 1.73 cow - 366.73 calf 6.04	1324 25
March 1	Horse 275.00 Gen'l 630.00 Poult. 6.69 Cow. 253.94 Calf - 15.58 1181.21	1181 21
May	Horse - 400.00 Poult. 1.50 Cow - 18.00 Calf - 2.50 422.00	
	Inventory Jan. 1, 1931	828 86

Saleable Merchandise

	Inventory Jan 1st	173	00
Feb 1		69	57
Mar 1		64	35
	Inventory Jan 1, 1931	134	37

Raw Materials

Inventory Jan 1st (Fert. & Seed)	202	44
Feb. 1st	326	44
Mar. 1st	438	44
Inventory Jan 1, 1931	804	24

Office Supplies

	Inventory Jan 1st		25	00

Notes Payable

		North. Nat. Bank Jan. 6		96 00	96 00
		" " " Feb. 6			96 00
Jan	30	~~North~~ Interocean Finance Jan. 19			67 62
		North. Nat. Bank			2000 00
		R. W.S.			900 00
		Ditto			650 00
					3550 00

Mortgages

Northampton Inst. for Savings		8500 00
Cr year. 1930	350 00	
Due Jan. 1, 1931		8150 00

Interest

per mo - 22.92

Accrued to Jan 1st	91	68
" " Feb 1st	114	59
" " Mar 1st	137	50
" " April 1st	22	92
" " May 1st	45	84

Ownership Claim

Mar. 1st	Note to Self.	1570.00
	" "	1870.00

Profit & Loss.

Tickets Bought in Advance

	1930	
Jan	1	22 70 ~~28 00~~

Discounts - Allowed

Jan.	7	86
Feb.	16	01

Errors in Bills

Jan.			492

Cattle - Sub - II

	Cow No.	Value - Jan. 1st		14"
	1		175 00	175 00
	2		100 00	125 00
	3		150 00	125 00
	4		150 00	125 00
	5		300 00	175 00
	6		150 00	125 00
	7		100 00	125 00
	8		175 00	125 00
	9		150 00	125 00
	10		150 00	—
	11		150 00	150 00
	12		150 00	150 00
	13		150 00	75 00
	14		100 00	125 00
	15		125 00	75 00
	16		100 00	100 00
	17		100 00	100 00
	18		125 00	—
	19		150 00	100 00
	20		150 00	75 00
	21		125 00	75 00
	22		150 00	125 00
	23		250 00	250 00
			3425 00	100 00
				125 00
Heifer.	21A	60	75 00	75 00
	4		60 00	60 00
	1	80	75 00	75 00
	10	125	35 00	40 00
	12		30 00	40 00
	11		35 00	35 00
	20		20 00	25 00
	13		50 00	50 00
	21-B		20 00	35 00
			400 00	35 00
				30 00
Bull			175 00	175 00
				250 00
			4000 00	3775 00

Feb. 1st		4000 00	
	Bull	325 00	
	2 Cows.	270 00	
	Loss by death #18 + #4 heifer		185 00
	2 heifers born	35 00	
		4630 00	185 00
	Inventory March 1st	4445 00	
	Loss by T.B. Test #10		150 00
	Salvage #10	35 00	

Cattle Jan. 1, 1931

No.	1	150		Heifer	14	– 35	
	2	75			24	– 50	
	3	150			11	– 20	
	4	125			36	– 30	
	5	175			39	– 35	
	6	125			3	– 25	
	7	100			31	– 25	
	8	125			17	– 25	
	11	135			19	– 20	
	12	150			HB	– 75	
	13	125			JB	– 75	
	14	100					
	15	75		Heifers			415
	16	150	50				6205
	17	100					
	18	125					6620
	22	150					
	23	300	50				
	24	150					
	25	150					
	26	175					
	27	125					
	28	135					
	30	100					
	31	135					
	33	135					
	34	125					
	35	100					
	36	200					
	37	250					
	39	125					
	40	200					
	41	175					
	42	135					
	43	135					
	44	135					
	45	300					
	46	125					
	47	125					
	48	135					
	JB	200					
	HB	200					
		13 11 6205					

Cattle Jan. 1, 1932

	3	Gr. Jer.		1		33		5	9000	
	4	PB Jer	?	1				10	7500	
✓	6	Gr. Jer						55	6500	6500
X	7	Gr. Jer					6		6500	6500
	12	Gr. Jer		1				15	10000	
✓	13	Gr. Hol					19	35	5000	5000
✓	17	PB Jer						35	8500	8500
	22	PB Jer		1				40	9000	
	23	PB Hol			1			50	20000	
	24	PB Jer	?	1		23-24		75	9000	
	26	PB Jer		1		23		75	10000	
✓	27	Gr. Jer					15	50	6500	3500
	28	Gr. Jer		1				55	8000	
✓	31	Gr. Jer.					13	50	7500	3500
	33	Gr. Jer		1				55	8000	
	34	Gr. Jer		1				15	8000	
	36	~~Gr~~ Hol			1			50	17500	
X	37	PB Hol					28	50	20000	15000
	40	PB Hol			1			75	17500	
X	41	PB Guer					26		10000	7500
	42	PB Hol			1			75	17500	
	43	Gr. Jer	?	1				10	8500	
	44	Gr. Jer.		1				10	8500	
	45	P.B. Hol.			1			50	20000	
✓	47	Gr. Jer.					13	45	6000	2500
	48	Gr. Hol			1			125	12500	
✓	49	Gr. Jer.				11-13	10	30	4000	2500
	50	Gr. Jer	?	1			15	55	6500	35
✓	51	Gr. Jer.					18	60	8500	4000
X	53	Gr. Jer.				19	18	50	7500	3500
	54	Gr. Jer	?	1		20		40	6500	
	55	Gr. Jer.		1		21	~~21~~		7500	
	57	P.B. Hol.		1				50	17500	
	58	Gr Jer		1		24		10	8500	
	59	Gr. Jer		1				10	8500	
	19	Gr. Jer.	?	1		22		20	8500	
							175			68500
										770
							1405			

36H
4H
3A
37H
39H

360500

Due			
Oct. 8	32		96 64
Oct. 22	22½		67 83
Feb. 25	7	end of per	22 67
Apr. 23			Dry
Apr. 29	19	" "	57 22
July 15	16	" "	47 48
Feb. 17			Dry
Jan. 31			Dry
Jan 30			Dry
	15		7 40
~~Sept. 14~~ Oct. 6	27		80 90
Sept. 20	14		41 22
Sept. 8	28		83 72
	13		39 92
Oct. 6	15		46 24
Jan 22			Dry
Sept. 25	70		207 41
Sept. 23	39		77 51
Oct. 23	56+		141 08
Sept. 27	28		57 69
Jan. 20			Dry
Oct. 1	23		46 27
Oct. 7	25		38 61
Jan. 24			Dry
Sept. 30	13		39 86
Jan. 15			Dry
Sept. 26			
July 31	13		37 53
Oct. 13	23		70 01
Sept. 15	18		55 15
Oct. 5	18		54 11
Sept. 15	22		66 38
Oct. 20	28½		86 58
Sept. 9	26		73 56
Oct. 23	27		80 21
~~Sept. 14~~ Sept. 14	24		48 53
~~Sept. 10~~ Sept. 10			
Oct. 21			
Aug 27			
Oct. 23			
Sept. 26			

Account - Payable Jan. 1

3784.87
3789.87

Date					
Dec.	1	Bartlett Box Shop	Bedding	21 00 ✓	21 00 ✓
Jan	1	Brockway Motor Truck Corp.	Truck		8 00 ✓
Dec	1	Cherry-Burrell	Dairy Cans.	10 80 ✓	10 80 ✓
		Clark Coal Co.	" Coal	~~21 98~~	21 98 ✓
Dec.	1	M. J. Gleason	Water digging	85 20 ✓	85 20
Nov.	1	J. W. Heffernan	Office Supplies		28 70 ✓
Oct.	1	Hadley	Taxes	3 Qter. fr. Dec.	344 68 ✓
	1	"	"		35 00
		Keefe's Garage	Repairing Truck (old)		138 45
Dec.	1	Pelissier	Chicken Grain	24 35 ✓	24 35 ✓
		Rubber Store	Tires		45 17
		Potter	Grain & Coal		1343 39
		Stand Oil Co. of N.Y.	Gas & oil.	144 50 ✓	144 50
		Walker	Gen'l Ins.		117 37
Jan	1	Hadley Auto Service	Truck Rep.		20 90 ✓
		A. A. Dunklee	Cream	104 00 ✓	104 00
		Walker	Car Ins.		95 10
	1	Clark Coal	Dairy Coal		30 75
		D. A. Johnson	Cream	260 00 ✓	260 00
	1	Rubber Store	Chains for Truck		15 09
		Sullivan	Cleaner		6 65
		Potter	Grain	150 50 ✓	150 50
		Telephone Co.	Tel.	16 56 ✓	16 56
		Brookside Dairy	Milk	67 00 ✓	67 00
		Sanders	Water	100 00	156 81
		Comins	Milk	35 25	35 25
		Moriarity	Wagon & Blacksmith	[illegible]	23 77
		Walker	Compensation	140 25 ✓	140 25
		Payroll		✓96 60 ✓	293 00 * 3 60

3787 82 ✓

Accounts Payable Feb. 1st

	Sanders				5681
	Brockway Truck			800	800
	Heffernan			2870	2870
	Hadley Taxes.			349 11	767 34144
✓	~~Keefe~~				3500
	Keefe				13845
✓	Rubber Store			4517	4517
✓	Potter, Inc				134339
	Walker				2377
Jan –	Nadley Auto	(overcharge)		2080 85	2090
	Walker (Car.)				9510
	Clark Coal.				3075
	Rubber Store			~~1509~~ 1589	1509
	Sullivan				665
Feb.	Dunklee (Cr)		85	6500	6500 ✓
✓	Johnson (Cr.)		85	26883	26883 ✓
	Amh. Gas Co		82	1618	1618
	Stand. Oil (Gas + Oil)		81		6487 ✓
	Hadley Auto Service		80	410	410 ✓
	Sullivan (Wyandotte)		84		515 ✓
	Rubber Store (Hose)		84	315	315 ✓
	Brookside (Milk)		86		15400 ✓
	Amherst Cry. Co. (Butter)		87	4011 2208	Jan 4011 Feb. 4323
	Potter – Poultry $15.42		75		
	Bedding. 10.80	47.36 —	95		
	Cattle 154.40	107.04 — Cr – 14.48	92 91	1448	
	Gen'l. .75		96	16689	18137
	Payroll			10000	39300
	~~Telephones~~				
✓	Clark Coal		84	2198	2198
	Comins		86		15441
	Tel + Tel Co.		78	1571	1571

362798

cr. $100 labor pd in Jan.

362798
10000
352798

Account Payable March. 1

	Sanders			5681
	Hadley - taxes			3500
	Keefe			1385
	Potter			134339
	~~Walker (Cal Comp.)~~			~~2377~~
	Walker (Car Ins)			9510
	Clark Coal			3075
	Sullivan			665
	Stand. Oil Co.		6487	6487
	Sullivan			515
	Brookside		15400	15400
	Comins	Past due	15441	15441
~~Mar~~ 1	Walker (Comp + back Ins)		227666	~~19~~208
Mar 1	Comins	86	17227	17227
	~~Walker (Fire & theft)~~			~~2420~~
	Fairbanks	80		250
	Amh. Gas Co.	82✓		1394
	" " "	82✓		360
	Potter - Cattle 116.60 91			
	Calf. 48.45 92✓	✓		
	Poultry 9.00 95 Cr. 3.20 bags.		~~310~~	~~320~~
	Bed. 23.31 95 197.36		19416	19416
	Amherst Cry. Co.	87	5774	3659 2115
	Brookside	86	9000	9000
	Std. Oil	81	6311	6311
	Sullivan 3.50 (Cattle) 4.10 (Mach. Rep.)	95 67		760
	Hadley Auto	79 + 80		668
	Johnson	85	26000	26000
	Wright - Ziegler	94		5567
	Sanders.	84 + 96		1750
	Dunklee	83	7800	7800
	Payroll			29300
	Ins. to SHS			2400
			114977	

10 11 10

9

310943

317

343645

Accounts Payable April 1st

		Sanders		✓	5681
		Hadley			3500
		Keefe		5000	13845
		Potter			134339
		Walker		9510	9510
		Clark Coal		3075	3075
		Sullivan			1940
		Fairbanks			250
		Amb. Gas.		1754	1754
		Sullivan			760
		Hadley Auto		668	668
		Wright-Ziegler		5567	5567
		Sanders		18 76.39	1750
Apr.	1	Dunklee	85	6500	6500
		Johnson	85	29900	29900
		Comins	86	~~199~~ 19995	19995
		Brookside	86		2200
		Potter Catt. 180.20 91 Poult. 13.35 95 Cattle Care – 4.48 95 Calf. 30.50 92 Bed. 18.00 95	✓	24653	24653
		Clark Coal	84		3075
		Williams	95		400
		Hadley Auto	80	600	600
		Stand Oil	81	✓	4195
		Hadley Water Dist.	83		3618
		Sullivan	84		515
		Amb. Gas.	82	~~1077~~	610
		New Eng. Tel & Tel.	78	1440	1440
		Amb. Dry Co.	87	2096	4287
		Payroll		29300	29300
		Walker (Past)			19208
		Amb. Gas	82		633

" 15 " 8
3 3 3 9 3

May 1

	Sanders.			5681
	"			1750
	Hadley			3500
	Potter			134339
	Sullivan		2455	2455
	Fairbanks		250	250
	Brookside		2200	2200
	Clark Coal		3075	3075
	Williams			400
	Std. Oil		4195	4195
	Hadley Water			3618
	Am Gas.		610	610
	Walker			19208
	N E Tel.		1578	1578
May 1	Std. Oil	81	5645	5645
	Dunkler	85	7800	7800
	Johnson	85	286 00	286 00
	Commins	86	19770	19770
	Brookside	86	4800	4800
	Hadley Auto			4510
	Potter Cattlefeed 282.10 (122.55 89.55) Bed 22.50 fer. 79.80 Cattle car 40 calf 30.70 Hens 21.75 Seed 16.38 65.90 misc .48 Dairy 3.00		37321	37321
	M.A.C.	84	725	725
	Elder	67		80
	Hugh Pierce	84		450
	Hadley Auto Tax	80		3407
	Rubber Store	80		190
	Dr. Brown	96		300
	Heffernan	77		950
	Keefe	—		8845
	Martin	95		2250
	Sullivan	67	185	185
	Stand. Gas.	82	489	489
	Payroll.		29300	29300
	N E Tel.	78	2358	2358
				300166
				379466

June 1

	Sanders	Bal – 24.31	5000	15 ~~7431~~
	Hadley (Tax)			3500
	Potter	Bal – 1293.39	5000	~~+34339~~
	Williams		400	~~400~~
	Hadley Water		3618	~~3618~~
	Walker	Bal 142.08	5000	~~19208~~
	Hadley Auto		4510	~~4510~~
	Elder		80	~~80~~
	Pierce		450	~~450~~
	Hadley Auto Tax			3407
	Rubber Store		180	~~180~~
	Dr. Brown			300
	Heffernan		950	~~950~~
	Keefe	Bal 63.45	2500	~~8845~~
	Martin	Due June 14) 1617.80	· 1884.68	2250
June 1	Payroll ✓		27705	27705
	Dunklee ✓		7800	7800
	Johnson ✓		2730	27300
	Cummins ✓		21997	21997
	B'Knide ✓		1400	1400
	N.E. Tel ✓			2163
	Cherry-Burrell ✓			7500
	Sullivan ✓ (Wyandotte, bill given RHMS. for bal.)		489	489
	Williams – ~~Shed.~~ ✓			350
	Seed ✓			375
	Potter Cattle – 119.03 ✓ Horse – 1.75 ✓ Cattle Care – 11.94 ✓ Calf – 33.00 ✓ Chick. 25.55 ✓ Seed 11.46 ✓		20258	20258
	Hadley Auto. – Car – 9 truck 4.45 ✓		1345	1345
	M.A.C. ✓			65
	Sanders ✓			777
	Stand. Oil ✓			5919
	Anh. Coy – Mar. – 21.91 ✓ Apr. – 34.54 ✓ May – 30.36 ✓		8681	8681
	Anh. Gas ✓		1349.63 499	499

Due June 14) 171.95

1789.95

324.31

July 1

	Sanders			24 31
	Hadley			35 00
	Potter			1293 39
	Hadley Auto Tax			34 07
	Dr. Brown			3 00
	Keefe			63 45
	Martin			22 50
	Cherry-Burrell		75 00	75 00
	Wms			7 25
	MAC			65
	Sanders			7 77
	Stand. Oil		59 59	59 59
	Walker			186 44
	NE Tel		21 63 32.05	21 63
July	Std Oil ✓	81		65 83
	Dunklee ✓	85	26 00	26 00
	Johnson ✓	85	208 00	208 00
	Klimoski ✓	80		6 40
	MAC ✓	84		1 15
	Amh. Coy ✓	87		25 22 ✓
	Cherry-Burrell ✓	84		9 60
	Potter Chick - 36 85 ✓ Catt - 118.13 Seed - 1.60 Catt. Care - 10.00	78 91 ✓ 59 91	166 58	166 58
	Amh. Gas ✓	8 ✓	12 41	12 41
	Clark Coal ✓	84	551.94	30.75
	Payroll	57 2662.39	276 40	276 40
	Cousins ✓	86	223 65	223 65
	Telephone	78	24 13 24.18	24 13
	Foster Farrar	84 75	1076.12	10 80
				2920 97

CONFIRMATION OF SALE

Eastern States Farmers' Exchange

Springfield, Mass.

K

ORDER RECEIVED	7/30/30		
DESTINATION	HADLEY MASSACHUSETTS		
TO BE SHIPPED	JULY 31 LCL FREIGHT ORDER B/L	SHIPPER	Eastern States Co-operative Milling Corporation BUFFALO, NEW YORK
ESFX ORDER NO.	S 5378		
SOLD TO	JOHN A SESSIONS PHELPS FARM	BASIS DELIVERY	RATE OF FREIGHT
POST OFFICE	HADLEY MASSACHUSETTS	TERMS	C O D
		DRAFT THRU	
NOTIFY	SAME		

BAGS	1 DESCRIPTION			PRICE
				PER CWT
1-60	GRIMM ALFALFA	60	D	48 80

THIS CONFIRMS YOUR ORDER

PLEASE CHECK EVERY DETAIL CAREFULLY.
IF THERE ARE ANY CORRECTIONS, WIRE OR PHONE US AT ONCE.

All orders subject to delays on account of fire, strikes, embargoes, car shortage, delays of carriers and accidents or other causes beyond our control.
These prices are based on present freight rates, and should any possible advance in these rates, or advance in legally imposed tax on freight be made before this order is shipped, such advance is to be paid by buyer.
In the event this order provides that buyer is to furnish shipping directions and he fails to do so within the specified time, it shall be sellers' privilege to ship at their convenience thereafter, or to cancel this order, or any unfilled portion thereof.
If minimum weight is advanced by Railroads, overage will be figured at market price on date of shipment.

KEEP THIS COPY FOR YOUR RECORD

BAGS ARE ALWAYS 100 LBS UNLESS OTHERWISE SPECIFIED

August - 1

	Sanders		24 31
	Hadly		35 00
	"		34 07
	Potter		129 3 39
	Dr. Brown		3 00
	Keefe		63 45
	Martin		22 50
	Wms.		7 25
	MAC		1 85
	Sanders.		7 77
	Walker		186 44
	Std oil	65 83	65 83
	Klimoski		6 40
	Amh Cry.		34 92 ✓
	Chem. - B		9 60
	Clark Coal		30 75
	Foster	1837.33	10 80
Aug.	Amh. Gas.		1 29 ✓
	Brookside		5 00 ✓
	Babson — Current in Aug.		4 35 ✓
	Conners	100 00	164 29 ✓
	Potter Cattle 115.80 ✓ Poult 33.55 ✓ Cat Care. 2.00 ✓ Horse 1.70 ✓ Ferr. 1.55 ✓ Tools. 1.35 ✓ ~~1.50~~	156 25	156 25 ✓
	Cherry - Burrell.		{17 50 ✓ { 2 80 ✓
	Hadley Auto		23 40 ✓
	Sullivan		5 15 ✓
	M A C.		35 ✓
	Pierce		9 00 ✓
	Std. oil.		77 15 ✓
	N. E. Tel. + Tel		25 41 ✓
"	Payroll.	441 00 981.57	441 00 ✓
	Dunklee	975	975
	Taxes.		440 37
	Int. due - Sept. 1		137 50

278890

Sept. 1

	Sanders.			24 31
	Hadley			35 00
	"			34 07
	Potter			1293 39
	Dr. Brown			3 00
	Keefe			63 45
	Martin			22 50
	Wms.	Total. Bills – 2796.23		7 25
	MAC	Notes - Bal – 61.95		1 85
	Sanders.	" " – 17.51		7 77
	Walker	" Ams – 151.75	125 00	186 44
	Klimoski	3027.44	6 40	6 40
	Anh. Cry	382.99	34 92✓	34 92✓
	Cherry B.			9 60
	Clark	24		30 25
	Foster			10 80
	Anh. Gas.		12 92✓	12 92✓
	Bkside.			5 00
	Comins			64 29
	Cherry-B.			27 30
	Klimoski		23 40	23 40
	Sullivan			5 15
	MAC			35
	Pierce			9 00
	Std. oil		77 15	77 15
	Balson	382.99	17.08 2000.61	4 55
Aug.	Anh. Gas.		14 94	14 94✓
	Clark Coal			33 31✓
	Cherry B.			84✓
	Rubber Store.			46 18✓
	MAC			50✓
	Sullivan			12 20
	Fairbanks.			3 50✓
	Martin			13 00✓
	Brockway			4 66✓
	Elder			28 99✓
	Comins			163 72✓
	N.E.Tel.		54 33	54 33✓
	Int. Agr. (due Oct. 1		490.87	114 70✓
	Potter		201 23 20 20	201 23
	Klimoski			35 35✓
	Riley			18 30✓
	Wms.			3 00✓
	Anh. Cry.		291.02	33 14✓
	Std. oil Cl		2782.50 13.73 2796.23	

Nov. 1

Amherst Coz Co.		15507	15507
Brockway Motor Tr.		466	466
Beacon Oil Co.		9505	9505
Balson Mfg Co.			864
Cherry-Burrell.			6159
Brookside			500
Foster. Farrar			1825
Elder			4501
Hadley			3500
"			3407
Hadley Water			2412
" Auto			3315
Simkler		8450	8450
Clark Coal		6406	6406
Commins.		21315	21315
Fairbanks		350	350
Hadley Newton	440.37		6345
Keefe			11527
Int. Agr.		7869	7869
" Finance —			3550
Martin			882
Orcutt			270
MAC			
Rubber Store		2015	4618
Sullivan			6567
Potter		29985	29985
Pierce			900
Riley			1830
Sanders.			21317
Williams.			1025
Walker.			6144
Potter —	1243.39		
N E Tel + Tel		5100	5100
West. Cos. Elect. Co.		4380	4380
		81363	
	2161.61	Current	200511
	967.13	96713	
	1194.48	5000	124339
	349.85		
	844.63	all old	325150
			44037
		Total.	369187
		Benj. Note	15350
			384537

Dec. 1

Dec	1	Amherst Coy Co.	30.38		30 38 ✓
"	1	Clark Coal Co.	31.06		31 06 ✓
Nov	1	Babson Mfg. Co.		864 ✓	8 64 ✓
"	1	Cherry Burrell		5000 ✓	50 00 ✓
Oct	1	" "	11.59		11 59 ✓
Aug	1	Brookside Dairy	5.00		5 00 ✓
~~Dec~~	1	Beacon Oil	61.05	~~61 05~~	61 05 ✓
"	1	Dow (Dr. for L.W.)	5.00	~~5 00~~	5 00 ✓
Nov	1	Fairbanks	12.75		12 75 ✓
Dec	1	Dunkler		5200 ✓	52 00 ✓
Nov.	1	Foster Farrar		345	3 45 ✓
Oct	"	" "		590 } 0.15 ✓	5 90 ✓
July	1	" "		1080	10 80 ✓
Oct.	1	Elder.		1602 ✓	16 02 ✓
Sept	1	"		2899 ✓	28 99 ✓
Nov & Dec	1	Hadley Auto		4905 ✓	49 05 ✓
Oct.	1	Hadley Water		2412 ✓	24 12 ✓
		Hadley 1930 tax		3500 ✓ } +	35 00 ✓
		" " "		3407 ✓ } 3.98 int	34 07 ✓
		" 1931 " — 440.37			
Oct.	1	International Agr. Corp.		11584 ✓	115 84 ✓
1929		Keefe (bal)	38.45	2500	63 45 ✓
		Notes due — 78.60			=
Oct.	1	M.A.C.		360 ✓	3 60 ✓
Oct	1	Orcutt		882 ✓	8 82 ✓
Sept	1	Martin.		3550	35 50 ✓
Dec	1	Potter		300	3 00 ✓
"	1	" [illegible]		32976	329 76 ✓
Sept-Dec	1	Sullivan.	81.57		81 57
Sept.	1	Riley		1830 ✓	18 30 ✓
Oct-~~Dec~~	1	Pierce	11.06		11 06 ✓
Dec	1	Rubber Stool	6.53	1950	26 03 ✓
Sept	1	Sanders	bal - 102.37	11050	213 17
Aug	1	Williams		1025 ✓	10 25 ✓
1929		Walker	61.44		61 44 ✓
Dec	1	Western Car	23.09	~~2309~~	23 09 ✓
		Conions 2364½ qts.		17734 ✓	177 34 ✓
			481.34		94 12 12
		Tot Due Dec 1 — (Credit Bill)			1657 09
		Vals. (appr)		3	352 00
		Notes Due		7860	78 60
					2087 69
		Taxes & Potter note 1193.39 / 440.37 / 1633 76			1633 76
					3721 45
					10 00
					5 00
					28 48
					8 56
					3773 49

481.34
440.37
51.98
1143.39

✓1117.08

Heffernan
Keefe
Mart.
Brad.

Accounts Payable Jan. 1, 1931

					168891
Dec	1	Amherst Creamery			3038
Jan	1	" "			
Dec	1	Clark Coal Co.			3106
Oct	1	Cherry - Burrell			1159
Aug	1	Brookside Dairy			500
Dec	1	Beacon Oil		6105	6105
		Brown			300
Dec	1	Dow		500	500
Nov	1	F. O. Fairbanks		1275	1275
		Keefe's Garage			3845
		J. A. Sullivan	20.15		8157
Oct-Dec		Pierce	6.53		1106
		Rubber Store	13.68	653	653
		Sanders			10237
		Walker			6144
Dec	1	Western Co's Elect.		2309	2309
	1	Heffernan			1000
	1	Keefe			500
	1	Mutual Plumbing			3440
	1	Brockway	1	54257	856 28
Jan	1	Potter Note			114339
					168547
		✓ Amherst Cry (23.85)			2385
		✓ Brockway			1471
		✓ Beacon Oil		32.64	3264
		✓ Cherry - Burrell			353
		✓ Davis Eng.			4720
		✓ Dunklee		1300	1300
		✓ Foster Farrar	DHS. owes 6.75 on this bill Bal - 5.11 for milk mach. } cred 10.80 off ah		106
		✓ Fairbanks.			500
		✓ Hadley Auto	(of this - 15.45 in Sept. 1.50 on truck " " - 17.40 " Dec - 16.50 " ")		3285
		Potter	26.00 Poultry ✓ 40.00 - Beet P. ✓ Calves - 4.00 Cow care - 1.60 ✓	87521	87521
		"	Hay - 456.03 ✓ ✓ Dairy - 3.00 ✓ Bedd. - 67.50 ✓ Grain - 296.45 ✓	2937	2937
		✓ Rubber Store		1362 ✓	5478
		✓ Sanders			1589
		✓ Sullivan			75
		Walker (Not in 1930 bus. - see also bill for 88.40 - cars)			8604
		✓ Telephone		1685	1685
		✓ Payroll		42060	42060
		✓ Commins		15878	15878
		✓ Tel -		2166	184717 2166
		✓ Moriarity	✓ Taxes.		1175
					44037
		~~Walker~~			188052
		Heffernan - billheads -	10.25		232089
			Total.		397345
		West. Co's - 19.57			
		3925.71		401711	
		3945.28		8640	~~400686~~
		Cr. Potter	3.25 3881.03	392071	~~401711~~

Feb. 1

	✓	Amherst Cry Co		30 00	54 23
	✓	Clark Coal			31 06
	✓	Cherry Burrell			11 59
	✓	Brookside			5 00
	✓	Brown			3 00
	✓	Keefe			43 45
	-	Sullivan	82.32		82 32
	✓	Pierce		11 06	11 06
	✓	Rubber Store		20 15	92 66
	✓	Sanders			118 26
	✓	Walker			61 44
	✓	"			86 04
	✓	"			88 40
	✓	Heffernan			20 25
	✓	Mutual			34 40
	✓	Brockway		23 27 28	23 27 28
	✓	Potter Hotel		50 00	1093 39
	✓	Cherry B		"	3 53
	✓	Davis			47 20
	✓	Foster Farrar			1 06
	✓	Fairbanks		5 00	5 00
	✓	Hadley Auto		32 85	32 85
	✓	Moriarty		Int. ~~9 72~~	11 75 ~~12 35~~
	✓	Taxes		406 67	440 37
Jan.	✓	Amherst Cry Co.			17 12
	✓	Foster			4 50
	✓	Fairbanks.			35 90
	✓	Beacon Oil			70 66
	✓	Sullivan			19 95
		North-Bost. Exp.			50
	✓	Cherry-B.			63 70
	✓	Dunklee		24 00	24 00
	✓	Clark Coal.			31 42
	✓	MAC			15
	✓	Comins			182 52
	✓	Rubber St.			12 73
	✓	Tel.		17 20	17 20
	✓	Sanders.			4 30
	✓	West. Co.		16 14	16 14
	✓	Hadley Auto.		9 60	9 60
	✓	Potter		295 91	295 91
	✓	"		45 54	45 54
	✓	Payroll		600 40	600 40
					3854 00
				1583 02	1482 54
					2471 76

Amherst Creamery Co.		4135

Inventory - Jan. 1, 1932

			Location	Class			
	1	Half bu basket	Corn Crib	G			35
	2	Horse blankets	" "	FE			300
		Odd Chains		↓	G .35		200
	1	Scythe snath & blade	" "			11.00	250
	1/4	rolls barbed wire	" "	↓			350
	1	ditch digger	" " shed	FM	FE 47.70		750
	1	Single wagon	" "		11.00		2500
	2	Walking Plows	" "		.25 27.15 5.85		3000
	1	Sulky "	" "		1.00 2.45		2000
G-.35	1	M-D - Mowing Mach	" "				7500
FE-47.70	1	Corn Harvester	Cousins barn		FM 291.00		7500
FM-291.00	1	Hand seed sower	Corn crib		237.00	237.00	50
CE-5.50	2	double ring neck yoke (broken)	"		4.00 7.00		100
CG-1.00	1	Evener & whippletrees		↓	8.00 35.00		300
G-8.00	1	Post hole digger	"	FE		.25	25
FF-68.28	1	Horse Knife grinder	"	FM			400
C-235.00	1	Hand Corn cutter	"	↓	CE	11.00	500
	2	Log chains	"		4.00 1.50		200
	1	Harpoon hay fork	"	CE		4.00	400
	1	Smoothing harrow	"	FM		8.00	800
	1	Scoop shovel	Horse Barn	FE			100
	1	Long handle shovel (old)	" "				15
	1	6 tyne fork	" "		CG	27.15	50
	1	new broom	" "		1.00		50
	1	Double harness	" "	↓			2500
	75	lbs. Fitting ration	" "	CG		1.00	100
	1	Ladder rope & pulley (bullpen)	" "	FE			50
	1	Ensilage fork			G		25
	1	Old broom			8.00		10
	1	2 tyne pitch fork	"			5.85	20
		Ropes & straps (odd)					20
		Hooks & clevises	"				35
	1	Handee Toilet					400
	1	Horse collar (fair)			F.F		50
	1	Pitchfork handle		↓	.28		25
	1	1/4 hp motor & clipper	"	G	68.00	8.00	800
	2	Hay knives		FE		1.00	100
	3	Screen doors to cow barn		CE	C—235.00	1.50	150
	20	lbs. whole Corn	"	FF		.28	28
	1	pitchfork	"	FE			25
	1	4 qt measure		↓		2.45	10
	6	metal feed baskets		↓			210
	4	Tons hay		FF		68.00	6800
	2	Horses	"	I			
	5	Heifer calves		C			8500
	1	yearling bull	"	C		235.00	15000
	1	Wagon chassis		FM		135.00	3500

		1 Sled & body	Horse barn	FM			15 00
		2 bull pens		CE			40 00
	2	Horses		FA	FM-15.00		200 00
	36	Cows	Cow Barn	C			3020 00
	2	Bulls			CE	3940.00	350 00
	10	heifers	2@75 - 8@50		40.00		550 00
	1	calf.		↓	44.05 7.55		20 00
C-3940.00	1800	Beet Pulp.		CE	2.20		22 50
PA-200.00	800	Filling			93.80		12 00
G-100.50	200	Dairy				100.50	3 00
FF-150.00	3800	E. S. 20%		↓			63 00
G-2.40	1	Douche Can		CE	G		25
FM-15.00	2	large pails			2.40		1 00
CE-93.80	3	small "					1 05
	3	wood milk stools.				44.05	75
	1	24' hose					5 00
		Bottles & Medicine					1 00
	3	pulsators			with Milking Machines		
	1	1/2 hp. Motor.					10 00
	1	Vacuum pump & lines					25 00
	3/4	gal Hexsolo					1 00
	3/4	qt light oil		↓			30
	2	S wrenches		G			30
	2	straight "					20
	1	monkey "					25
	1	baby pipe "				2.40	15
	1	pipe "					75
	1	pr. pliers					25
	1	" nippers					25
	1	" shears (tin)		↓			25
	1	rake		CE			20
	1	hoe					25
	1	broom					30
	1	feed truck					3 00
	1	scales				7.55	40
	1	scoop					25
	1	4 qt measure.					15
	1	Milk scales					50
	6	M. M. Belts			With Milking Mach.		
	3	" " Stanchion hose					1 50
	1	Scoop shovel					~~1 50~~
	1	Ensilage Fork.		↓			1 00
	25	Tons Silage		FF		600	150 00
	1	Groom		CE			50
	2	Pitchforks.				2.20	70
	2	Halters & Ropes.		↓			[illegible]

	1	Ensilage Feed Truck		CE	CE		25 00
	1	broom			35.60		50
	1	wire broom.			521.20		1 00
	7	new brooms					7 00
	2	Hay hooks				35.60	30
	3	Kicking straps.					75
	1	large Sprayer (hand)					75
	1	small " "					30
	1	old silo fork.					no value
CG.-2.5✓	10	lbs. bran		CG			10
Bldg-40.00	60	" limestone				2.5✓	90
B- 6.00	2	" salt.					02✓
FF-316.00	25	grain bags.					1 50
FE-.25-	2	silos		Bldg.			40 00
CE-556.80	1	Manure truck.		CE			25 00
FM-379.20	1	" Carrier					15 00
	40 ft	" " track.					2 00
	2	long handle shovels					1 00
	1	5-tyne fork (short)					35
	1	6 " fork (long)				521.20	35
	31	Drinking cups					62 00
	39	Metal stanchions & stalls				10 00	390 00
	9	wood "				1 00	6 00
	24	Pet Cocks.				1 50	13 50
						25	6 00
	2	Guages.				3 00	6 00
	1½	Cords shavings		B		4 00	6 00
	18	Ton hay	Back stable	FF		12 00	216 00
[illegible]	1	Pitch fork	" "	FE			25
	4	Ton hay	Cow barn	FF		25 00	100 00
	1	Manure Spreader		FM			100 00
	1	28 ft. Extension ladder		FM			20 00
	1	Spring tooth harrow					10 00
	1	Disc "					10 00
	1	Acme "				379.20	7 50
	1	walking cultivator					2 00
	2	sets side boards.				with wagon	
	1	Neck yoke (4 mp)					1 00
	1	5 H.P. Elect. Motor		FM		65 00	65 00
	1	Mowing Machine (old)					5 00
	1	Hay Rake					7 50
	1	Tedder					7 50
	1	Corn planter					7 50
	1	Hand Corn Cutter					5 00
		Blower pipe & track			track		1 20
	1	Ensilage Cutter					90 00
	1	2 horse wagon	Cummins Barn				25 00
	1	" "	" "				15 00

	2	Feed troughs	~~Old~~ New Henhouse	G				30
	2	Shell boxes.		↓	G 1.80	.90		50
	10	ft. hog wire		↓	70			10
	3	hand Corn planter		FE	15.00	20		60
	1	Hoe		FE	7.75		.85	25
	1	Meyers Grapple Fork		CE	25.25			1500
	2	Collars		FE				100
	1	Hand power clipper		CE	FE			250
	1	Feed bag		FE	1.25			25
S-10.00	2	Seed sowers.		FM	1.00 2.60			50
DE-130.81	4	old pails		G	[illegible].25 5.10	10	.90	40
G-25.25		3 pails of odd iron		↓				50
FE-5.10	2	Balls binder twine		FE		50		100
CE-17.50	1	Wooden pulley		G	CE			40
FM-.50	2	Motor pulleys		↓	17.50			30
F-11.30		Old Harness.		FE				50
	2	poor whiffletrees						20
	1	Evener			no value			
	2	Hoes				20		40
	3	Potato diggers		↓		50		150
	4	bags superphosphate		F		170		680
	3	" fertilizer		F		150		450
	40	# Grass seed		S	FM	25		1000
	1	Flail		FE	.50			25
	1	Platform Scales	Old Dairy	G				1500
	1	Churn		DE				250
	1	Old Babcock tester						25
	1	DeLaval Separator						1000
	1	S-R "			F	no value		
	2	Metal Bottle Case			11.30			15
	5	½ pt Cases.				100		500
	2	pt. "				75	130.81	150
	103	pt bottles				.045		464
	108	qt "				065		702
	150	Crate Marked bottle				.01		150
	1	4" Tile						25
	2½	Cartons Grade A Caps.			30000 @	.002		6000
	½	" Milk "			6000			1200
	¾	" Extra Heavy "			9000			1800
	¼	" Cream "						600
	12	bottle brushes.		↓		25		300
	3	pr. Tongs.		G		150		450
	1	Square				50		50
	1	Saw				75	7.75	75
	1	Scoop Shovel				100		100
	1	Pinch bar		↓		100		100

	1	Level..		G	150
	1	ax		↓	175
	1	Hammer			60
	1	Crosscut saw.		FE	400
	1	Saw blade (Rd)	Henhouse (Old)	FE	250
	1	Row marker		↓	400
	1	Roll stock fence			400
F. .50	1	Spike pulverizer		FM	200
G. 20.40	1	walking cultivator		↓	50
FE - 27.75	1	Riding harrow			200
FM - 21.50	1	Sleigh			400
DE - 11.50	1	Saw & engine.			500
CE - 2.50	1	Grindstone			250
D - 251.50	1	M. M. Perfection		DE	1000
	1	Sprayer hose pipe		CE	250
	1	Saw blade		FE	250
	1	Metal cupola & vent.		G	500
		Odd wood		↓	100
		" nuts & bolts & iron			50
	1	Brooder stove			250
	1	Heater "			150
	1	Mail box			25
	1	wood pulley			10
	1	Shovel blade (Rd pt)			25
	1	Old walking plow			no value
	1	JF Brockway truck.	Garage	D	25000
	2	fire extinguishers		G	200
	3	Dairy screendoors.		DE	150
	1/2	bdl shingles.		G	250
	1	Solid Door		D	150
	1	watering can.		G	50
	1	Canvas.		G	35
	1	Bull rake		FE	50
	1	Corn sheller		FM	250
	1	bee hive		FE	75
	1	Scythe (bush)		FE	500
	25	Fertilizer bags.		F	50
	2	3horse eveners.		FM	300
		Machine belting (old)		G	25
	1	4" wood pulley		G	25
	2	Crow bars.		FE	200
	1	Set wrenches for Ensil cutter			
	1	2" Metal pulley wheel		G	10
	1	Hog crate		FE	250

G - 20.40
3.35
11.10
2.00
2.50
.85
.50
.10
20.40

3.35

FE - 27.75
14.50
2.50
.50
5.75
2.00
2.50
27.75

16.00

FM
16.00
2.50
3.00
21.50

DE
10.00
1.50
11.50

11.10

CE
2.50

D
250.00
1.50
251.50

	1	Scythe snath	Garage	FE	FE - 23.95		250
	1	wood stanchion		CE	2.50		20
	2	Ox yokes.		G	3.35 7.10	no value	
	1	Winnower		G	11.00	no value	
	2	lanterns		G	23.95		50
	5	Mow. Mach. Knives.		FM			50
	1	Corn Knife		FE			35
	1	bag cement.		G	CE - 2.70		50
	1	umbrella.	"	G	.20		25
	1	block & tackle.		G	2.50		100
	1	Bush ax head.		G			25
	1	Alcohol hydrom.		D			25
	5#	Paint lead.		G			80
	1	vise		G			50
DE-88.20	1	pruning shears.		FE	G - 9.50		300
FM - .50	1	Draw shave		G	.50		150
D - .25	1	Hack saw		G	2.00 1.30		25
FE - 23.95	1	Comb. tool		G	1.95 2.50	no value	
CE - 2.70	2#	Staples.		G	1.25		20
G - 9.50	1	Whetstone		FE	9.50		10
		Pipes & fittings.	"	G	FM		200
	1	Emery wheel		G	.50		50
	1	log chain.		FE			300
	1	Onion shovel					
	1	sand screen.		FE			25
		arsenate of lead				7.00	
		blue vitriol.			D .25	no value	
		Odd window panes					
	7	Rd pt shovels long hdl		FE			150
	1	" " " short "		FE			125
	1	Stone hammer.	"				
	1	Pick		FE			100
	5	old drinking cups.		CE			250
	2	ladder jack (Staging)		FE			500
	2	Corn knives		FE			50
	2	Hog scrapers.		FE			50
	2	Horse blankets.		FE			500
	1	Boiler 5 HP.		DE & depr.			8500
	1	Broom					50
	1	Sq. shovel					100
	1	Hoe			88.20		15
	2	poles.					50
	150#	Coal					105
	1	Hammer		G			50
	1	Saw		G			75

	1	soldering Iron.	G			25
	1	Screw driver				25
	1	Stick solder				10
	1	Trowel.				15
	1	file			2.55	10
	4	open end wrenches.				1 00
	1	Separator belt guard.			w sep.	
	2	paint brushes	G			30
	1	Screw drive				25
G — 2.55	1	dirt brush.				15
D - .10	3#	Beacon grease.	D			10
DE -	1	Alemite Grease gun	DE			1 50
CE - 5.10	10#	Wyandotte				1 00
	2	Socony Oil Cans.			no value	
	1/2#	Diversol.				35
	1	Milwaukee Capper			217.85	200 00
	1	Babcock tester				15 00
	6	Inflations	CE		60	3 60
	16	Paddles.	DE		no value	
	3	Air tubes & rubbers.	CE			1 50
		Misc bottling Parts.	DE			2 00
	26	Kimball Test Bottle			20	5 20
	1	Hand [illegible] machine (Hood capper)				25 00
	1	Rubber Apron		217.85 1118.54 1336.39		1 00
	1	old 2 qt Can				15
	1	Gal Glass jug.				25
	1	Refrigerator Compressor				700 00
	1	Motor (2 hp.)				50 00
	1	Sterilizer & washer				80 00
	1	Ice box				50 00
	1	M.-D. Separator #3.				120 00
	14	qt cases				14 00
	4	pt "				3 00
	5	1/2 pt "				5 00
	1	Boston bottler 4 bottle				15 00
	1	" cooler				15 00
	1	Cooler Tank				1 00
	1	2 bottle washer				5 00
	1	Water pump (Duro)				15 00
	1/2	hp. Motor.				10 00
	1/2	box Cotton Discs				50
	1 1/2	Ctns. "A" Caps				~~24~~ 48
	1/2	" Milk "				24
	1/2	" Cream "			1118.54	24
	1/2	" Extra "				24

210	lbs Milk	In Dairy	SM		11	2310
43	lbs Skim Milk		↓		02	186
85	lbs Cream heavy			67.56	50	4250
2	Qts " light				35	70
			DE			
170	Qt bottles	378			.065	2458
175	Pt "	166			.055	918
180	1/2 pt "	240			.045	1080
27	qt. Cases				75	2024
67.56 27	10 qt. Cans				100	2700
SM - 67.56 14	5 qt "			119.85	50	700
DE - 137.65 5	6 qt "			13.75	60	300
CE - 193.00 4	8 " "			4.55	75	300
D - 33.12 7	pt. Cases			137.65	65	455
1	Banjo					25
2	Strainers		↓			200
11	- 1/2 pt Cases.				75	825
3	Surge Milking Machines	dep - 15 ea	CE		60	18000
4	Milk pails (3 new)		CE	3 @ 4 1 @ 1		1300
1	Dairy Thermometer		DE			150
1	House "					35
1	Refrigerator "					150
1	Stamp Pad					10
1	Date Stamp.					10
1	Can brush			4.55		25
1	M. M. "					25
1	Soft "					10
3	bottle brushes					30
4	Misc. Brushes.		↓			20
180	Gasoline		D		136	2448
72 gal	Oil		D	33.12	12	864

Inventory Classification

~~Dairy~~		1 Bottle Carrier DE	75
Seeds	S	1 Enamel Pail DE	50
Fertilizer	F	2 Stirrers	100
Farm Fodder	FF	1 Ice Pick	25
Farm Animals.	FA	1 Milk pipe	200
Cattle Grain	CG	1 Gate Key	200
Bedding.	B	1 Steam hose 13.75	150
Farm Machinery	FM	1 Short " "	25
" Equip.	FE	1 24' water "	500
Cattle "	CE		
Dairy "	DE		
Delivery "	D		
Gen'l Farm Tools.	G.		
Resale	R		
Salable Mdse	SM		

Summary Inventory 1932

G	FE	FM	CE	CG	DE
8.35	47.70	291.00	5.50	1.00	13081
2.40	.25	15.00	93.80	100.50	1150
25.25	5.10	379.20	556.80	252	8820
20.40	27.75	.50	17.50		133639
9.50	23.95	21.50	2.50		13765
2.55	104.75	.50	2.70		170455
68.45		707.70	5.10		
			193.00		
			876.90		

FF	C	FA	B	S
68.28 #	235.00	200.00	6.00	10.00
150.00 CB	3940.00			
316.00 CB				
534.28				

F	D	SM
11.30	251.50	67.56
.50	.25	
	.10	
	33.12	
	284.97	

Recap. Inventory 1932

C			x	417500 ✓	662000
CE		876.90	x	87690	
CG			x	10402 ✓	
D			x	28497 ✓	101770
DE			x	170455 ✓	89954
F			x	1180 ✓	80454
FA	200		x	20000 ✓	50000
FE	104.75	104.75	x	10475	147695
FF			x	53428 ✓	82886
FM	707.70	707.70	x	68 70770	
G	68.45	68.45	x	6845	
S	1080.90	1757.80	x	1000 ✓	
SM				6756 ✓	13437
B			x	600 ✓	
				885598	
Manure				49200	

Accounts Payable Jan. 1, 1932

						515.08
Amherst Gas Co.	51.88				5188	5188
Amherst Creamery Co.			✓		2125	
Bartlett					2900	2900
Brockway			✓		3908	
Brookside			✓		500	
Cherry-Burrell					14589	9000
Clark Coal			✓		3890	
Colonial Beacon		51			14276	9135
Conners	239.73				43973	2500
Creamery Pkg					477	
Dunklee					5000	5000
Eastern States	62.80				6280	6280
Fairbanks					635	
Elder			✓		26234	
Finn			✓		~~1000~~	
Fisher			✓		9820	
Gaylord					2778	2778
Gee					600	
Hadley					3375	3375
"			✓		2925	
"		318			43,34	11325
"			✓		3438	
" Water					5087	5087
" auto		26			2621	
Hahn					1288	1288
Heffernan					1620	1620
Keefe	15.00				3085	
Internat. agr.		80			7987	
Martin		35			7600	7600
M.S.C.					200	
N.E. Tel.	50.16				5016	5016
N.N.B.					500	
North-B. Exp.				✓	41325	4465
Pierce C.H.	100.00	100		✓	51585	
Pierce J.H.					1080	
Potter North	25.00				4850	
" Sfld				✓	86865	
" Hadley	250.00				73985	20000
Riley					350	
Sanders.		50			14188	
Walker					10325	
		138				
	794.57					
		798				9559 ✓
		500				
		500				
		1798				
					13 19 19.5	
					5[illegible]6602	

500

3890

23973
477

21734
1000
9820

2925

3438

500
41325
51585

86865
53985

5325
~~8325~~

30684✓

		Apr.	May	June	July
Alka.					
Blksid.					
Cummins.		206.22 ✓	233.83 ✓	219 48 ✓	176 82 ✓
Chem-B.		—	ops. 50.00 ✓	—	—
Chic. Flex Shft.					
Clark Coal		17.95 ✓	19.75 ✓	16 18 ✓	—
Cy. Pkg.					
Grous. & Fine					
Dunklee		153.00 ✓	162.00 ✓	202 50 ✓	117 00 ✓
Frank Co.			45.00 ✓		
Fisher					
Draper Gar.				9 05 ✓	1 85 ✓
Dow.		Fr 1.82 ✓	6.50 ✓	.75 ✓	.25 ✓
Hadley Auto - F		M.M. .35 ✓		F.M. .75 ✓	Dy .75 ✓
P.		3.75 ✓	17.95 ✓	3 25 ✓	3 25 ✓
Hadley Water.			30.18 ✓ 4.00 ✓		
Hadley Town			18.01 ✓		
Kingsbury Press.			18.00 ✓		
Martin.		4.15 ✓			
North Confect.		8.00 ✓			
N. E. Tel. & Tel		15.25 ✓	16.25 ✓	21.01 ✓	20 51 ✓
Parsons. F.S.		4.05 ✓	2.83 ✓	2 55 ✓	11 92 ✓
" T.W					
Pelissier		~~6.60 Coll~~			Dy 18 05 ✓
Rubber St.		.64 Dy ✓	Car. 1.55 ✓ Barr .25 ✓		
Potter	H.E.	12.30 ✓	11.70 ✓	12 80 ✓	17 00 ✓
	C.E.	130.87 ✓	118.50 ✓	79 50 ✓	99 75 ✓
	B.P.	62.00 ✓	45.00 ✓		
Price	M	.95 ✓			
Valley Sales.					
West Mass.		12.88 ✓	17.98 ✓	27 40 ✓	36 58 ✓
		9.01 ✓	5.44 ✓	2 04 ✓	2 38 ✓
Colonial Beacon		56.90 ✓	68.57 ✓	100 35 ✓	60 00 ✓

Aug	Sept.	Oct.	[illegible]	Dec
	n 12.00 ✓	16.00 ✓		82 85 ✓
			77 60 ✓	m 32 00 ✓
	10.00 ✓	5.00 ✓	87 50 ✓	cr. 35 00 ✓
195.66 ✓	227.64 ✓	258.90 ✓	230 28 ✓	219 74 ✓
		gpo. 41.25 ✓		
n 82.52 ✓	gpo 41.25 ✓	Hiller. 75.42 ✓		
				1 21 cah ✓
17.06 ✓	19.51 ✓	28,88 ✓	21 63 ✓	38 85 ✓
				1 80 ✓
			7 79 ✓	
126.00 ✓	108.00 ✓	126.00 ✓	117 00 ✓	117 00 ✓
		~~112.65~~		
		112.65 ✓		
		1.50 ✓		
3.00 ✓				
Tr. 2.90 ✓	7.50 ✓	3.20 ✓	—	.40 ✓
Dg. .25 ✓				Dg. 1.50 ✓
3.75 ✓	6.20 ✓		3 00 ✓	
		14.35 ✓		
		28.42 ✓		
		29.63 ✓		
		377.72 ✓		
		12.00 ✓		8 00 ✓
72.00 ✓				
19.98 ✓	30.66 ✓	20.53 ✓	18.62 ✓	2 13 ✓ ✓
1.80 ✓	—	30.26 ✓	22 45 ✓	2 80 ✓
Dg .15 cah ✓		Dg 40.20 ✓		
35 ✓				Gas – 23 53 ✓
	car 30.50 ✓			Tr – 50 02 ✓
Dg 1 08 ✓	Dg .50 ✓		8 45 ✓	Barn 45 ✓
18 15 ✓	18.45 ✓	12.50 ✓	174 25 ✓	Plym 20 25 ✓
108 35 ✓	178.25 ✓	181.20 ✓	81 75 ✓	Car 5 91 ✓
	m 1.80 ✓	52.25 ✓	693 98 ✓	HE 72 83 ✓
		.85 ✓		CE 180 25 ✓
				BP 79 90 ✓
				gpo 31 59 ✓
31 25 ✓	31.90 ✓	28.15 ✓	23 90 ✓	23 40 ✓
2 38 ✓	2.55 ✓	1.70 ✓	3 64 ✓	3 40 ✓
82.25 ✓	45.85 ✓	50.38 ✓	59 00 ✓	71 55 ✓

Inventory Jan. 1, 1935

		Location				
1	Hay Fork Carrier	Horse Barn	FE	15 00		
30	ft. Carrier Track		↓	5 00	20.75	
15'	- ½" rope			75		
2	Ton loose hay		FF	50 00		
2453#	Baled Hay		↓	54 00		104.00
2	Hay knives		FE	1 00		
2	Grain chests.			50		
1	Short handle. Pitch fork.			25		
2	Barrels.			20		
1	Iron pulley & swivel			35	2.80	
1	Elec. lt. bulb.			15		
1	Wood rasp.		↓	35		
2	Whiffle trees, no irons. clips.		FM	1 50		
1	Wooden oil bbl.		FE	30		
1	oil can measure.			50		
1	Double Harness			15 00		
1	pr. Hames.			30 00		
1	Breech., bridle. Surcingle.			1 25		
1	Seed sower			50		
1	pulley wheel wood			20		
2	Door wheels & hanger			1 50	50.00	
1	Grub hoe			35		
1	old hammer			10		
½	# 4" spikes			05		
1	Steel shaft. 5 ft. long		↓	25		
1	Manure Spreader		FM	20 00		
1	box wagon		↓	15 00		
1	Double Sled			15 00		
1	Long handle scoop shovel		FE	2 00		
1	Long hdl Manure fork			50		
1	Old halter			10		
8	Old Shoes.			1 60		
1	Water Pail			25		
1	½ bbl water tub.			25		
2	Iron harness hooks.			20		
1	leather punch			25		
5	links binder chain			25	14.10	
1	old hame			—		
1	Bridle, no bit			20		
1	pr. Single reins			1 50		
1	Halter			20		
1	Broom			15		
1	ax			1 00		
1	old collar sweat pad & crupper			2 85		
1	Bridle Complete			2 50		
1	Pitch fork		↓	30		
				243 15		

FE — 87.65
FM — 51.50
FF — 104.00
243.15

3	Chains behind Stalls	horse bn	FE	30	
3	Iron hay racks	↓	↓	150	
1	Elect. Bulb			10	
2	Water faucets			70	
1	Grain Chest			50	
1	Wood Scraper			25	4.20
1	Old Pitch fork			10	
4	ft Garden hose (male connect)			75	
1	Steel bull Stanchion		CE	200	
1	Iron bull tie-up chain		↓	200	5.00
2	light chains			100	
1	Small iron pulley & hook		FE	50	.50
1	Cow card		↓	—	
4	heifer calves		C	60 00	
2	Bulls		↓	300 00	
2	Horses		FA	200 00	
2	Complete double harnesses		FE	50 00	
	Assorted Straps & chains		↓	~~10~~	51.10
1	Elect. bulb.			10	
2	neck Yoke chains & snaps.			100	
3	Iron Water Pails	Cowbarn	CE	75	
1	Stone Sink	↓	↓	300	
1	Water pressure Valve			500	
4	old rubber vacuum hose			40	
8	Milker Straps (surcingles)			160	
1	Roller Towel Rack			25	
1 ea	Brush & curry-comb			35	
1	Ensilage Truck			15 00	
1	Milk Scales			20	
1	½ bu basket metal			150	
1	2½ ft. Garden hose			70	
1	wire soap rack			10	
3	old barn brooms			30	
1	Short hdl scoop shovel			50	
1	old brush & old brooms			—	
1	Long hdl pitch fork			35	327.30
1	Short " " "			35	
2	halters			70	
1	8 ft ½" rope			25	
1	5 ft. Garden hose			50	
39	Stalls			225 00	
22	Water bowls			22 00	
1	½ H.P. Elect. Motor			15 00	
1	belt.			4 00	
1	~~Vac~~ Pump for milk mach.	↓	↓	25 00	
				943 10	

FA - 200.00
FE - 55.80
CE - 327.30
C - 360.00
943.10

1	Vacuum line tank & 24 pet Cocks. Cow Bn	CE	15 00	
2	" Guage		2 00	
1	Safety Valve on line		1 00	
10	Wooden Stanchions		5 00	
1	Steel Bull Staff		1 00	
1	light chain		50	
1	Manure Carrier		25 00	67.75
30	ft. Carrier track		3 00	
1	Carrier truck		15 00	
1	Short hdl Manure fork		25	
1	Potato hook old	FE	25	
1	Wire floor brush	CE	10	
1	Stewart Clippers		15 00	
1	Hoe		25	
1	Grain truck & Scales		5 00	✓1.80
1	old Saw		35	
1	Large Iron hinge		10	
3/4	Gal Socony Disinfectant		1 00	
200	lbs. Dairy Grain.	CF	4 40	
100	" Fitting		2 20	
120	" Beet Pulp		2 40	
94	" Yeast.		25 40	
10#	Whole Corn & Oats.	FF	23	
	Assorted Glass bottles	CE	25	
4	Water bowl Valves		80	
1	Iron Pulley & hook		25	
1	Steel Milk Stools		1 50	
2	Wooden top " "		50	
25'	Garden hose & nozzle		5 00	
1	Old wood saw		10	18.85
4#	Epsom Salts		40	
6	bars Soap		60	
	Medecines - various		1 30	
1	Tatto punch numbers & oil		7 10	
1	Douche Can & tube		50	
4	new Pulsator rubber		40	
1	oil can		15	
31	Cows	C	3100 00	
9	heifers		360 00	
1	Bull		100 00	
2	Ton loose hay	CF	50 00	
1306#	baled hay.		16 50	
1	Carrier, fork, 60 ft. track	CE	24 00	
120	ft. Rope 1"		4 00	34.50
60 ft	" 1/2"		6 00	
1	wood block Pulley		50	
15	Ton Hay (back stable)	CF	38 00	

C - 3560.00
CF - 104.50
CE - 147.90
CF 34.40
FF .23
FE .25
3847.28

2 Portable Partition	Shed	CE	8 00	12.00	
2 Screendoors (large)		↓	4 00		
1 - 2 sec smooth. harrow		FM	15 00		
1 Wagon side ~~board~~			2 00		
1 Hand Hay chopper			5 00	28.50	
1 3 row marker		FM	1 50		
1 weeder		↓	5 00		
7 wood stanchions		CE	3 50		
3 sects. Carrier track			50		
1 Shaft, pulleys & brgs.			7 50		
1 window Case			50		
1 Part roll wire woven.			25	22.25	
1 Old Sleigh			5 00		
1 Old bottler		↓	5 00		
1 " 5 HP motor		FM	5 00		
1 8" Iron belt pulley		↓	2 00	17.00	
1 Jamesway Ventilator			5 00		
1 Old Mowing Machine		↓	5 00		
1 Ensilage Fork		CE	50	1.50	
2 ea Screen & panel doors.		↓	1 00		CE – 35.75
4 Ice tongs		FE	1 00		FM – 84.00
1 Sewer Shovels			50		FE – 33.75
1 Extension ladder			~~50~~		Fert. – 5.00
1 Oil drum			10 00		160.50
2 Ox yokes		↓	1 00		
1 Side hill Walking plow		FM	7 ~~50~~	7.50	
8 bags fertilizer		Fert	5 00		
3 " Plaster		FE	5 00		
1 Sulky Plow		FM	3 00		
1 walking Plow broken moldbd			15 00	23.00	
1 Corn Sheller		↓	5 00		
½ bu galv. basket.		FE	5 00		
1 Bull rake }			50		
1 Harpoon fork }			2 00		
1 Fanning mill					
30' Old circle rope.			2 00		
1 ea Old manure fork & pitch fork		↓	25		
1 Old Wagon axle.		FM	2 00	7.00	
1 Set Iron whiffle trees & evener		↓	5 00		
1 Bush scythe		FE	3 00		
1 Grass scythe		↓	3 00	8.00	
1 Assorted whiffle trees & neck yoke	↓	FM	3 00		

160 50

1	Wheel harrow	Roy's	FM	15 00		
1	Acme "	↓	↓	10 00		
1	Horse rake			10 00		
1	Mowing Mach.			50 00		
1	Ensilage Cutter			100 00	280.00	
2	Single wagon			50 00		
1	Double wagon & hayrack			45 00		
1	Reo truck	Storage	D	400 00 ✓		
1	Grindstone	↓	FE	5 00		5.00
2	- 5 HP. Elect. Motors		FM	50 00	50.00	
1	Base for old bottler & bowl		DE	2 00 ✓		
40	gal. Alcohol.		D	8 00 ✓		
1	Platform Scales.		FE	10 00		10.00
250	lbs. Pea (Seeds)		Seeds	5 00 ✓		
1	Saw horse.		FE	1 00		
1	Grease gun		↓	50		
1	Sledge hammer.			50		
8	S wrenches.			1 60		
3	Monkey "			75		
2	Pipe "			80		
2	Hammers.			70		
1	Cold Chisel			25		
1	Square			25		
1	Bit brace & 4 bits			1 15	20.35	
2	Screendoor hinges.			1 00		
2	pr. Blacksmith tongs.			35		
1	wire cutters			25		
1	tin shears.			25		
1	box odds & ends.			2 00		
2	log chains			5 00		
1	axe.			50		
1	Plow Coulter.			50		
1	4" leather belt.			75		
1	Can grind. Comp.			25		
	Assorted bolts & screws			2 00		
1	Gas tank.		D	10 00 ✓		
1	4 qt. oil measure.		↓	50		
1	Iron rake.		FE	25		
1	oil drum		↓	25	.60	
1	old copt. Can.			10		
1	Brockway truck		FM	50 00	55.00	
1	Horse hoe		↓	5 00		
1	Chain tool.		D	1 00 ✓		
1	Ditch digger		FM	10 00	10.00	
				857 45		

FM - 395.00
D - 419.50
FE - 35.95
DE - 2.00
Seeds - 5.00
857.45

1	Galvanized pan	Dairy	DE	200	
1	Washer, sink, rinser, steamer			1500	
1	Rotary Brush			300	
1	½ HP Elect. Motor			1250	
1	6' leather belt.			200	
1	4' Garden hose			1 00	
4	Brushes			200	
1	wire brush			15	
1	Sanitary pipe brush			85	
16 -	½ pt. wire cases			2400	
5	pint " "			750	
23	quart " "			3500	
26	" wood "			3900	
4	pint " "			600	
23	½ pt " "			3500	
15 -	5 qt Cans			750	
2 -	6 qt "			100	
3 -	8 qt "			300	
14 -	10 " "			1050	
3 -	40 " "			600	
10 -	20 " "			1500	
836	qt bottles			4180	353.58
167	pint "			668	
350 -	½ pt " plain			1050	
320 -	" " choc.			960	
1	Alka Capper			1500	
6000	" Caps A			} 2750	
5000	" Vit. D Caps				
15	Rolls A Past Kleen Cap.			600	
1	Double boiler			1 00	
30	ft. Sanitary Pipe + fittings			800	
4	Milk pails		CE	200	
4	Milk Mach. Units		↓	20000	
1	Banjo		DE	} 450	
2	Strainers				
1	Box filter pads.			200	
3	large Strainer cloths.			60	
4	small " "			20	
1	Can filler for bottler			25	388.55
1	4' Cooler			4000	
1	18" "			1800	
40	ft. Garden hose			600	
1	Separator			7000	
1	Type J. Milwaukee filler.			20000	
4	Cappers for bottles			1000	
1	Milk pump + Motor			3500	
				942 13	

DE - 740.13
CE - 202.00
942.13

1-200 gt. Pasteurizer CP Mod B	Dairy	DE	40000	
1 Recd. Thermom.			2500	
1 Reg. "			5000	
21 " " Charts.			100	
1 Vacu-draft.			9000	
1 Hotbox heating unit			7500	
1 Extension Cord			150	
1 Step ladder			150	
1 wrench for pipe fitt.			50	
1000 White V.D papers.			300	
1000 G.A. "			300	
1 Skim milk stamp & pad.			25	
6 Tubes for bottler valves.			90	
1 Tub. for milker rubbers.			150	
1 Brine Pump & Motor			3500	
1 Small Elect. Fan			300	
1 Dairy broom.			125	
6 brushes & oil can			100	
1 mixer			30	
1 - 8 bottle Carrier			200	
1 Frick Refrig. & 2 HP Motor			60000	
1 Babcock tester & Bottles			2500	1322.10
2 qt. Sep. Oil			50	
50 ft. Elect. wire			25	
30' weather strip.			20	
1 CPP brand iron.			25	
✓ Truck tire		D	1000 ✓	
✓ Grease guns		D	50 ✓	
1 Steel tape		FE	350 ✓	
1 qt. Acid		DE	20	
1 Elect. Sold Kit			10	1.15
1 pt. Glycerine			25	
~~1 Can Asbestos Cement~~				
1 pkg packings for refrig.			60	
1 blow torch		FE	300 ✓	
1 Elect. Lt. switch.		DE	25	
✓ Brgs for Sep.			250	
1 Gear to bottler			500	
1 Old 5 gt. Can			100	91.00
1 Chain for old bottler			100	
1 5 H.P. Steam Boiler			7000	
Tools for boiler.			600	
1 - ½ in galv. Basket.			25	
2 Pressure Stats			500	
~~3 Elbows.~~				
			1431.25	

DE 1414.25
D - 10.50
FE - 6.50
1431.25

Bottles_ new	Storage	DE		
1½ crates - ½ pt.			1296	
2 " pint			1152	
3 " 5 bottles - qt.			1130	
63 - ½ pt. Choc.			189	
Caps.				
25 rolls. Lt. Cr.				
9 " hvy. "				
1 " buttermilk				
50 " B Raw				
18 " B Past.			5220	
20 " A Past.		Total	~~605~~	
½ pn galv. basket.			50	
1 small wood Churn			25	97.72 ✓
1 Sep.. frame			10	
7 - ½ pt. woodcase.			700	
400 qts. Milk	Dairy	RM	4400	
30 qts. Cream			1800	
40 qts. Buttermilk			160	
20 qts. Skim			40	
1400 # Coal			700	
38 # wash. Powder			570	87.95 ✓
50 # Chocolate			1000	
25 # Sugar.			125	
2 Horse blankets		FE	400 ✓	
40 Milk boxes.		D	400 ✓	
1 Roll barbed wire		FE	150 ✓	
1 Horse Hoe	Roy	FM	500	
1 Corn Planter			2000	
1 " Harvester			7500	
1 Hay Tedder			1500	
40 Gal. Gasoline		D	600 ✓	
15 Ton Hay - Shed -				375.00

97.72 ✓

DE - 5.50

FE - 87.95

RM - 115.00

FM - 10.00

D -

316.17

Bedding - 2.00

1T Manure 160.00

316.17

FE	FM	FF	FA	CE	C	CF
87.65	51.50	104.00	200.00	327.30	360.00	104.50
55.80	86.00	.23		142.90	3560.00	
.25	395.00			35.75		
33.75	115.00			202.00		
35.95	647.50	104.23	200.00	707.95	3920.00	104.50
6.50						
5.50						
225.40						

Farm Equip	225.40		
Farm Mach.	647.50		
Farm Fodder	104.23 ✓		
Farm Anim	200.00 ✓		
Cattle Equip	707.95 ✓		
Cattle	3920.00 ✓		
Cattle Feed	104.50	375.00	→ 479.50 ✓
Cattle Grain	34.40 ✓		
Fertilizer	5.00 ✓		
Delivery	440.00 ✓		
Dairy Equip.	2254.10		
Seeds.	5.00		
Raw. Mat.	87.95		
	8736.03		
	375		
	91[illegible].03		

		1936
1 House	5000 00	5000 00
1 Cottage	2000 00	2000 00
1 Barn + Shed	3500 00	3500 00
1 Horse Barn	1500 00	1500 00
2 Silos	150 00	120 00
1 Dairy + Garage	2000 00	2000 00
1 House	2500 00	2500 00
	16650 00	16620 00
48 a Land	4200 00	4200 00
	20850 00	20820 00

CG	Fert.	D	DE	Seeds	RM	Tot.
						24315
34.40	5.00	419.50	2.00	5.00	87.95	94310
		10.50	740.13			384228
		10.00	1414.25			16050
			97.72			85745
34.40	5.00	440.00	2254.10	5.00	87.95	94213
						143125
						31617
						873603

		1935			1936
Cattle Equip.		505.95	531.65		46126
Farm "		872.90	937.81		165105
Dairy "		2456.10	2521.26		212577
Delivery "		434.00	185.25		81350
Cattle & Horses		4120.00	5333 50		442000
Cattle Grain		34.40	45 70		1695
Horse Feed.		104.23	90 75	99	.60
G. & O.		6.00 9114	14 11	7	280
Saleable M. & C		87.95	48 46	11,31	10829
Fert. & Man.	160	170.00	171 80	Seeds	5.00 2640
Bedding	2	2.00	2 00		1550
Hay & Silage		479.50	1272 00		183000
Office.	76.20	76.20	93 70		9692
	238.20	9349.23			11,57404

1935 Inv

		July 1
Land & Bldgs.	20850 00 ✓	20850 00 ✓
Cattle Equip.	505 95	505 95 ✓
Farm "	872 90	2087 90 ✓
Dairy "	2456 10 ✓	2456 10 ✓
Delivery "	434 00 ✓	434 00 ✓
Cattle	4120 00 ✓	3995 00 ✓
" Grain	34 40	25 00 ✓
Horse Feed	104 23 ✓	6 00 ✓
Gas & Oil	6 00 ✓	6 00 ✓
Saleable Milk & Cream	87 95 ✓	87 95 ✓
Fert. & Man.	170 00 ✓	8 00 ✓
Bedding	2 00 ✓	16 00 ✓
Hay & Silage	479 50 ✓	2060 00 ✓
Office Supplies	76 20 ✓	76 20 ✓
Acc'ts Receivable	2226 12 ✓	1900 0 ✓
Cash	58 85 ✓	299 59 ✓
Due from U.S. Gov't for Cattle	920 00 ✓	
	33404 20	34813 69

uary

		July 1
Mortgages.	8925 00	11600 00
Bank notes	2375 00	875 00
Commercial notes	1219 50	1204 88
Interest.	91 68	60 00
Accounts Payable	4025 64	3494 96
Tickets.	35 00	25 00
	16671 82 ✓	17259 84
Net. Worth	16732 38	17553 85
	33404 20	34813 69

Inventory - Jan. 1, 1937

	1 House		✓ 5000 00	
	1 Cottage		✓ 2000 00	
	1 Barn & Shed		1500 00	
	1 Horse Barn		800 00	
	2 Silos		90 00	
	1 Dairy & Garage		800 00	
	1 House		✓ 2500 00	12690 00
	48 Acres of land			4200 0
				16890 0
Dairy	1½ T Coal-	Dairy	13 50	
	60# Wash Pwd.		6 00	
	70# Detergent		5 25	DE 25 40
	2# Diversol		40	
	½ gal. Separator oil		25	
	70 qts. Skim Milk for Calves		70	
	25 qts. V. D Milk Bulk Raw @11		2 75	
	172 qts. Raw " " @94		16 48	
	13 qts. Hvy Cr. " @50		6 50	
	9 qts Lt " " @27		2 43	
	9 qts. Buttermilk " @2		18	
	17 qts Skim " @2		34	Sale 39 54
	30 qts. Ice Cream Mix @27		8 10	
	2 qts. V.D bott @12		24	
	2 pts. Past. @11½		23	
	1 qt. Hvy Cr. @60		60	
	3 - ½ pts " " @15		45	
	5 ½ pts Lt " @10		50	
	1 qt. Buttermilk @4		04	
	25 pts. Ice Cream pkgs @40		10 00	Ice Cream
	18 pts. " " " @25		4 50	Sale 22 50
	30 qts. " " in Cans @20		6 00	
	10 qts " " " " Mix @20		2 00	
	1128 quart bottles @5½		62 04	
	348 pint " @4½		15 66	
	747 ½ " " @3½	DE - 293.25	26 15	
	40 wire Cases quarts @1.50	Salables - 62.04	60 00	
	22 wood " " @1.00		22 00	
	5 wire " pints @1.50		7 50	
	4 wood " " @1.00		4 00	DE 267 85
	14 wire " ½ " @1.50		21 00	
	15 wood " " " @1.00		15 00	
	27 " " ½ pt @ Parsons @.50		13 50	
	10 - 5 qt Cans @ .50		5 00	
	2 - 8 qt " @ .50		1 00	
	15 - 10 qt " @1.00		15 00	
			355 29	355 29

8	-20 qt Cans @ 1.00 Dairy		8 00		
3	-40 qt " @ 1.50		4 50		
2850	plug caps - plain @ 60¢ M		1 71		
3800	alka Raw ½pt caps @ 2.25 M		8 56		
3700	" " qt " "		8 33		
250	" Red Past " @ 2.65 M		66		
3600	" V.D. qt " "		9 55		
5500	" " ½ pt. " "		14 60		
300	Klein Kap Raw @ 1.80 M		54	DE	69 90
3200	" " Hvy Cr. "	55.90	5 76		
2620	" " Lt. "		4 71		
1650	Skim milk Caps @ 55 M		90		
1050	Butter " @ 55 M		58		
250	Filter discs		1 50		
85	Jiffy Bags. qts. @ 2½¢		2 12	ICEts	
95	" " pts. 2½¢		2 48		144 01
	Ice Cream Cartons		$139 41		
60	qts AR bottled @ .11		6 60		
30	pts " " .06		1 80		
38	qts BR " .9		3 42		
2	pts " " .05		10		
37	qts VD " .12		4 44		
4	pts " " .07		28		
97	qts. Past " .11½		11 15	Sales	39 83
8	pts " " .06½		52		
20	qts. Raw Cans. .08		1 60		
40	½ pts. " bottled .03		1 20		
30	- " Lt Cr. " .10		3 00		
28	- " Hvy " " .15		4 70		
1	qt. " " " .60		60		
3	qts. Buttermilk " .04	-70.10	12		
10	qts. Skimmilk " .03	DE -183.07	30		
13	- 10 gal. I.C. Cans. + Covers 1.25	ICEts - 39.83	16 25	ICEts	
6	- old 5 gal I.C. Cans 5 covs. .50	Sales. 93.00	3 00		19 25
1	part box filter pads		10		
1	" " Recorder charts		10	DE	20
7/8	gal. Vanilla Extract. 9.50		8 31		
1	5 gt. I.C. Mixing Can		50		
	Ice Cream flavors + Ext.				
	5 cans Butt. Pec. .50		2 50		
	5 " Walnut ↓		2 50	ICEts	19 81
	6 " Orange Pine.		3 00		
2	pts. Ginger .50		1 00		
1	bott. Maple Flavor		50		
1	" Orange "		50		
1	" Lemon "		50		
1	" Rasp "		50		
			293 00		

Dairy

Qty	Item	Amount	Group	Total
1	Bottle Mint Flavor	50	ICES	6 10
1	Small bottle Strawberry Flav.	05		
1	Glass bowl (Pyrex)	35		
1	Flat Glass dish "	25		
1	Glass Meas. Cup "	25		
1	Ice Cr. Knife.	2 00		
3	" " Scoops.	1 50		
1	" " Ladle	35		
1	" " Mold ladle (flat)	35		
1	pkg I.C. Papers qts.	25		
1	" " " pts.	25		
1	butter print	15	DÉ	600 10
1	" board.	10		
3	new bottle brushes	1 50		
14	fly catchers.	35		
1	Electric fan in refrig.	1 00		
1	C.P. Pasteurizer	200 00		
1	DeLaval Cream Sep.	100 00		
1	Milwaukee Bottler Type J w. capper	100 00		
1	Milk pump & Motor	25 00		
1	Surface Cooler	15 00		
1	Small " "	15 00		
1	Vacu-drops.	50 00		
1	Brine pump & Motor	10 00		
1	Taylor Record. Thermom.	35 00		
1	Kroy Heater & Motor.	45 00		
1	Steam hose - 14 ft.	1 00		
1	3/8" Water hose 20 ft.	1 00		
1	Taylor freezer & Cabinet	300 00	ICES	1000 00
1	York 2 HP Compressor	700 00		
1	Kleen-Kap Capper	10 00	DE	64 00
1	Alka Capper.	8 00		
2	Galv. Garbage Pails & Covers	1 00		
1	Large Clock	1 00		
1	Stirring Rod	15		
1	License Frame	2 00		
	Sanitary pipe & fittings	4 00		
1	" " brush	50		
1	Wash tank & rinsing jets	25 00		
1	Rotary bottle brush	3 00		
1	- 1/2 HP motor for "	7 50		
3	- Can brushes.	30		
2	- Bottle "	20		
4	Small wire hdl brushes.	20		
1	Short pc. & Rubber hose.	15		
5	towels	1 00		
4	Surge milker units	100 00	CE	100 00
		1770 20		20

DÉ — 664.10
ICE — 1006.10
CE — 100.00
1770 20

Dairy

2	Strainer Milk pails	30		
2	Banjo Strainers.	30	DE	1 60
1	Banjo pan	50		
2	Bottle Carriers	50		
2	I.C. Can lifters.	50	ICE	50.
4	Milk pails	1 00		
1	Sanitary Pipe Wrench.	15	DE	1 30
1	Rubbish Can	15		
1	Collapsible Table.	1 00	ICE	1 00
1	5 HP. Boiler	35 00		
1	1½ Ton Frick Refrig. w. brine tank & 2 HP. Motor	250 00		
1	Steel basket.	15		
1	Poker	05	DE	294 85
1	Shovel	15		
1	old hoe	—		
1	- 50 ft 5/8" hose	1 50		
1	Babcock tester	5 00		
17	Test bottles & pipette	2 50		
1	- 5 gal Carboy	50		
1	Elect. Sold. Kit	15		
1	Glass Cutter	15	FE	
1	Saw	10		2 40
6	ft - ¼ in pipe	—		
	Odd pipe & misc parts	2 00		
1	qt. Sulphuric Acid.	25	DE	25
1	Trowel	15		
1	box Socket wrenches	1 50	FE	1 80
1	pr. pliers	15		
1	bott (small) peach color	10		
1/3	box Grape nuts	05	ICE	40
8	oz Citric Acid.	25		
1	Indicating Thermom	25 00	DE	25 00

DE — 323.00
ICE — 1.90
FE — 4.20
329.10

DE	ICERS	CE	FE
293.25	183.07	100.00	4.20
70.10	1006.10		
664.10	1.90		
323.00		100.00	4.20
350.45	1191.07	Saleables	
		62.04	
		39.83	
		101.87	

329.10

Cow Barn

Qty	Item	Amount		Total
1	Dairy Scales	1 50		
1	Grain "	55		
1	Grain Cart	3 00		
1	Silage "	5 00		
1	- 1/2 HP Motor	7 50		
1	Perfection Pump.	10 00		
1	Belt 14' x 3"	75		
1	Can Salve	10		
1	" Pulsator Oil	10		
1	" Penetrating Oil	10		
1/2	gal Linseed oil	10		
2	Cow brushes	10		
1	Curry Comb.	10		
1/2	lb. Mustard	05		
1/2	bott Lysol.	05		
5	oz Lugol's Sol.	30		
1	Mastitis Test Kit	1 50		
1	qt Pine Tar.	25	CE	
1/4	lb. Linseed Meal.	10		
1/2	lb. Epsom Salts	10		
2	Cans Antisept. Powd.	10		
1/2	bottle Cast. oil	10		
1/2	Can Boric Acid.	10		259.50
1	Douche Can	25		
1/2	lb. Sulphur Flowers.	10		
1	Set Stewart Clippers.	10 00		
3	Milk Stools Metal	2 25		
1	Fly Spray	25		
1	gal Creosote Disinfect.	35		
1	gal. Livestock Spray.	35		
3	Brooms	15		
1	hoe	10		
2	Shovels.	20		
4	~~Set~~ Surge Straps & hose	} Part of Unit		
4	Surge Pulsators			
1	Sink	—		
1	Towel hanger	—		
24	Drinking Cups	18 00		
39	Steel Stalls.	195 00		
5	wooden "	1 25		
4	Pitch forks.	1 00		
1	Steel Hay fork & Carrier	10 00	FE	18 00
4	Pulleys	1 00		
150	ft. 7/8" Rope	4 50		
75	ft 1/2" "	1 50		
1	Cow chain	25	CE	75
2	Silage Forks.	50		
		278 25		

CE – 260.25
FE – 18.00
278.25

1	Kicking Strap	Cow Barn	25	CE	3,35
5	Feed Pails		75		
1	Cow Blanket.		1 50		
1	Grain Measure 4qt		10		
1	" Scoop.		10		
1	Steel bu. basket.		25		
3	Barn Towels.		30		
1	- Hose 5ft. 5/8"		10		
1	Hay Knife		50	FE	50
1	Side Del. Rake	Shed	50 00	FM	331.00
1	18" Tractor Plow - 1 bott		50 00		
1	5' " disc harrow		50 00		
1	Power Mower		50 00		
1	2-horse "		3 00		
1	Trojan Insulage Cutter + pipe		50 00		
1	John Deere Corn binder		35 00		
1	Walking Plow		15 00		
1	2 sect. spike tooth harrow		5 00		
1	" Spring " "		5 00		
1	bob sled		5 00		
1	Corn Sheller		2 50		
1	fodder Cutter		2 50		
1	Extension Ladder		5 00		
1	ox yoke		1 00		
	Misc poultry wire		2 00		
1	Ventilator		1 00	FE	2.50
1	Window Casing		50		
2	Large Screens		50		
2	wagon side boards				
1	Potato hook.		25		
1	Oil Can.		25		
1	8" Ventilator pipe & hood.		25	FM	1.50
3	light. neck yokes		75		
2	light eveners		50		
600#	Damaged Fertilizer		1 50	Fert	1.50
1	Bull rake		50	FE	.50
2	wagon axles		1 00	FM	1.00
2	oil barrels		2 00	FE	3.15
3	pr. Ice tongs		75		
1	8" Stove pipe		10		
1	8" " " Elbow		10		
2	wagon jacks		20		
1	- 1 horse cultivator		3 00	FM	4.50
1	.. Wiffle tree		50		
1	old 5 hp. elect. motor		1 00		
			349 50		

CE – 3.35
FE – 6.65
FM – 338.00
Fert – 1.50
349.50

7	Wood stanchions	Shed	3 50	CE	3.50
4	Screen doors		40	FE	1.05
3	wood doors.		40		
1	Canvas.		25		
5	old water bowls		25	CE	.25
1	Sleigh.		2 00	FM	7.35
1	pr. Shafts for Sleigh		——		
1	Weeder		2 00		
1	Short pole assembly		50		
1	harpoon fork		1 50		
1	pr Iron wagon wheels		50		
1	pr " truck wheels & axle		35		
1	large box		50		
1	sect. curved track		15	FE	4.35
1	large barrel.		15		
	Misc wheels & mach parts.		75		
15	ft. 1 in rope.		30		
1	Galv. Stock tank.		3 00		
1	wagon body		3 00	FM	3.00
1	Hay Loader	Roy's	60 00	FM	101.00
1	2 horse wagon & hay rack		15 00		
1	Dump rake		5 00		
1	Stone Boat		3 00		
1	Horse Hoe		3 00		
1	Corn Planter		15 00		
1	Gas tank - 20 gal	Outside.	10 00	DE	10.00
1	Ditcher		10 00	FM	13.00
1	wood snow plow		3 00		
3	Coils barb. wire old		75	FE	.75
1	Manure Spreader		35 00	FM	50.50
1	1 Horse wagon & rack		10 00		
1	1 " " bed.		5 00		
1	old Manure spreader apron		50		
1	Manure Carrier track.		3 00	FE	3.00
1	2 horse wagon & box		20 00	FM	20.00

CE – 3.75
FE – 21.05
FM – 194.85
DE – 10.00
229.65

Chicken H
1 Roy

1	- 1 Horse Harness & collar	Horse Barn	10 00	FE	11.90
2	- Hay forks.		70		
1	Broom		10		
½	barrel		10		
	~~[illegible]~~		/		
1	Neck yoke		50		
1	Evener		50		
			965		

1	wooden rake	Horse barn	25	FE	1.00
	Old harness parts		75		
1	Bull leader Steel		1 50	CE	4.50
2	Steel Stanchions		3 00		
1	Hay fork Carrier		8 00	FE	8.00
2	5HP motors		60 00	FM	60.00
2	- 4ft. Chains		1 00		
5	- Heavy Corner Iron feed boxes.		1 25	FE	3.25
2	- manure forks.		50		
	Misc bolts, medecine, etc.		50		
1	Farmall F12 Tractor 1935	Garage	450 00	FM	475.00
1	Brockway Truck 1929 5F		25 00		
1	GMC Panel " 1936-T6		325 00	DE	325.00
1	Grindstone		3 00		
1	Platform Scales		7 50		
2	Saw horses		50		
10	ft old 2" pipe.		10		
10	" " Steam hose + connection		10		
10	" - 3/8" pipe.		10		
4	old Auto rims		—		
1	old Milwaukee bottler		—		
2	old Mower Secs		10		
1	bush scythe		1 50		
1	Grass "		3 00		
1	Hay rack for horse stall	40.60	25		
1	Mower knife grinder	FE — 6.50	2 50		
1	old milk pail		10	FE	
1	Shovel no hdl	CE — 535.00	05		
2	Grease Guns.	FM — 325.00	50		
1	Tire pump	DE — 10	—		28.35
4	lb. Cup grease	907	20		
	Nuts & bolts		50		
	Pipe fittings		50		
	chain links		50		
2	Seeders.		1 50		
1	2" belt for milker-st.		20		
1	6" belt.		3 50		
2	pcs copper screen.		10		
3	Corn knives.		45		
1	wood. 1/2 pt. Cas.		25		
1	long hdl Sewer Shovel		75		
1	Top pan for milk cooler.		—		
2	Angle Irons 6ft.		20		
4.	pcs window Glass.		40		
1	new water bowl		2 00	CE	2.00
			907 1		

Garage

1	1/4 hp El. Motor	5 00
1	1/6 " "	5 00
1	DeLaval Pump.	7 50
1	large blow torch	2 50
1	Small " "	1 00
1	Tin shears.	50
1	Carpenter Square	25
1	Draw Knife.	25
1	Punch bar.	35
1	Ax	75
1	Sledge hammer	50
1	Breast drill	8 00
4	" " drills	80
2	Alemite grease guns	1 00
1	pipe cutter ~~& dies~~	3 00
1	" threader & dies.	3 00
2	pipe wrench	70
1	vise	1 50
1	hack saw	25
1	steel brush.	10
1	cement trowel.	25
	Misc pulleys, hinges & iron.	75
3	large S wrenches	75
1	Rasp..	15
3	Saws.	75
1	fibre pulley	05
2	flat files	10
2	3 cornered files	10
10	flat S wrenches.	1 00
2	Cold chisels	30
1	punch	15
2	pr pliers	50
2	Hammer heads.	20
	Odd iron etc.	75
1	Alcohol drum	1 50
	Assorted elect. wires.	25
1	Slat for Man. Spread apron.	10
3	wooden rollers.	15
1	wood post mallet.	25
2	neck yokes	1 00
1	Rd pt. Short hdl shovel	50
2	" " long "	1 00
1	pick ax	35
3	rolls barb wire	9 00
2	Cross-cut log saws	3 00
2	log chains	3 00
	Tractor chains - Tight.	
		67 85

FE

67.85

90# Corn sugar.	Garage	4 50	ICErs	4.50
1 5 gal oil can		10	DE	2.70
1 Oil funnel		10		
1 5 gal Gas Can		2 50		
2 - 20 gal Ice Cr. Pack Cases		8 00	ICErs	18.00
4 - 6 " " " "		4 00		
2 - 4 " " " "		3 00		
Misc brine pads.		3 00		
1 wagon pole		50	FM	.50
2 Cords Shavings.	Cow Barn	8 00	Raw	44.00
7 " Sawdust	" "	28 00		
2 " "	Horse "	8 00		
20 Ton hay	Cow "	34 00		
7 " "	Horse "	105 00	81✓	769.00
10 " "	Shed	150 00	Fodd	
20 " "	Roy's "	300 00		
30 " Silage	Cow "	180 00		
50# yeast.		13 50		14.92✓
25# " grain.		62✓	CY	
40# Dairy-Grain		80		
		853 62✓		

ICErs - 22.50
DE - 2.70
FM - .50
Raw - 44.00
Fodd - 769.00
CY - 14.92✓
853.62

90.00	27 Cows	1880 00
30.00	8 Heifers	260 00
+ 2 calves for 1 cow	9 "	135 00
	2 Bulls	200 00
	1 Horse	25 00
		2500.00

45.00	23 -	60.00	85.00
	81 -	50.00	80.00
35.00	79 57 -	75.00	90.00
	12 -	90.00	125.00
	40 -	100.00	150.00
	71 -	85.00	125.00
	76 -	85.00	125.00
	13 -	90.00	125.00
25.00	24 -	85.00	100.00
15.00	31 -	80.00	100.00
	15 -	40.00	75.00
	26 -	65.00	100.00
		905.00	1280.00

	20 -	75.00	115.00
	25 -	75.00	100.00
	5 -	45.00	85.00
15.00	6 -	50.00	100.00
20.00	19 -	45.00	90.00
15.00	9 -	65.00	100.00
	28 -	125.00	125.00
	21 -	70.00	75.00
	1 -	100.00	125.00
	2 -	125.00	125.00
15.00	8 -	50.00	100.00
	19 -	50.00	100.00
	16 -	50.00	85.00
	59 -	50.00	125.00
		975	1450.00

Recap -

DE	Sale.	ICEH	CE	FE	FM	Fertr
293.25	62.04	183.07	100.00	4.20	338.00	1.50
70.10	39.83	1006.10	260.25	18.00	194.85	44.00
664.10		1.90	3.35	6.65	535.00	
323.00		22.50	3.75	21.05	.50	45.50
			6.50	40.60		
1350.45	101.87	1213.57		67.85	1068.35	
			373.85			
				158.35		

Office Supplies -	1 chair	5.00
	1 add. mach.	25.00
	1 Stove	10.00
	1 File	2.00
	Misc Papers.	5.00
	1 Cash box	1.00
	Tickets.	5.00
	Books.	2.00

Gas & Oil - 20 gal gas @ 14½ 2.90

354.32
135.40
1428.08
279.45
2842.00
1380.15
5.69
24.23
8552
4.70

Inv.	8509.18
Plant	15800.00
AR	2504.20
Cash	183.90
	26,997.28

Mortg	9.600
AP	4597.62
N.P.	1974.68
Tick.	35.00
Int. Acc.	60.50
net wth	10729.48
	26,997.28

16267.80

1937

Bedd	Del	Fodder
	10.00	769.00
(Bedd)	325.00	14.92 (Grain)
	2.70	783.92
	337.70	

DE -	1350.45	355 29
Sale -	101.87	293 00
ICE	1213.57	1770 20
CE	373.85	329 10
FE	158.35	278 25
FM	1068.35	349 50
Raw	45.50	229 65
Del.	337.70	907 10
Fodd.	783.92	67 85
~~Cash~~		853 62
	5433.56	5433 56
30T Manure	120.00	

35432 ✓	Cattle Equip	373.85 ✓✓	Mtgs -	9600 00
135.40 ✓	Farm "	158.35 ✓✓	"	2000 00
1428.08 ✓	Dairy "	1350.45 ✓✓	Note	875 00
279.45 ✓	Delivery "	337.70 ✓✓	Com'l Notes 1760 Cows 1248.71 SC 121.86 Truck	2630 58
28422.00 ✓	Cattle	2500.00 ✓✓	Acct's Pay	4174 81
1380.15 ✓	Fodder	783.92 ✓✓	Tickets	35 00
5.69 ✓	G. O.	2.90 ✓✓	Int Accrued	69 50
24.23 85.52 109.75 ✓	Saleables.	101.87 ✓✓	Note to Potter	1000 00
4.70 ✓	Raw & P. Manure	121.50 ✓✓		
4.00 ✓	Bedding	44.00 ✓✓		
50.00	Office	58.00 ✓✓		20384 89
10597.84	Ice Cream Equip & Sup.	1213.57 ✓		
		7046.11	Net Worth	7801 97
✓	Acct's Rec	2473.59 ✓		
	Cash	708.84 ✓		
	Land & Bldgs.	16890.00 ✓		
		27118.51		28186 86
855.80	Farm Mach	1,068.35		41
		28186.90		
		28186.46		

Caps	DS	dC. Sal	dC. S.
	7.50		
55.90	25.40	22.50	144.01
	.20		19.81
	1.85		.55
	1.70		.50
			.40
55.90	36.65		4.50
			169.77

D2	1257.90
Cap. –	55.90
DS –	36.65
ICS –	22.50
MCS –	79.37
dCS –	169.77
dCE –	1043.80
Fodd	769.00
Grain	14.92

C